

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A No.2246/Chny/2019  
**Assessment Year: 2011-12**

Smt. Savithri Devi Agarwal,  
No.5-B, Manonmani Ammal Road,  
Kilpauk, Chennai – 600 010

The Income Tax Officer,  
Non-Corporate Ward – 10 (4),  
**Vs.** Chennai – 600 034.

**[PAN: AAFPA 5649E]**  
**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : None  
प्रत्यर्थी की ओर से /Respondent by : Ms. R. Anita, JCIT  
सुनवाई की तारीख/Date of Hearing : 27.01.2021  
घोषणा की तारीख /Date of Pronouncement : 01.02.2021

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is against the order of the learned Commissioner of Income Tax (Appeals)-12, Chennai in I.T.A No.242/CIT(A)-12/18-19 dated 30.05.2019 relevant to the Assessment Year 2011-2012.

2. When this appeal was taken up for hearing, vide letter dated 04.01.2021, the Assessee has submitted that she has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further a submission that Form No.3 from the designated authority is yet to be issued and would be submitted in due course and the same shall be furnished after issuance of Form No.3. She has further submitted that she may be permitted to withdraw the appeal.

3. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the Assessee.

4. We have perused the materials available on record and gone through the orders of the authorities below.

5. In this case, the Assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority is yet to issue Form No.3 for the settlement of pending tax dispute. Since the Assessee has submitted that Form No.3 would be submitted as and when it is issued and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn. However, it is open to the Assessee to approach the Tribunal by filing an appropriate application in the event of any

injustice caused to the Assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

6. In the result, the appeal of the Assessee in I.T.A No.2246 /Chny/2019 is dismissed as withdrawn.

*Order pronounced on 1<sup>st</sup> February, 2021 in Chennai.*

**Sd/-**

(श्री एस. जयरामन)

**(S. JAYARAMAN)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 1<sup>st</sup> February, 2021

IA, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/**Copy to:** 1. अपीलार्थी/Appellant  
2. प्रत्यर्थी/Respondent  
3. आयकर आयुक्त (अपील)/CIT(A)  
4. आयकर आयुक्त/CIT  
5. विभागीय प्रतिनिधि/DR  
6. गार्ड फाईल/GF