

आयकर अपीलिय 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.1776/Chny/2019
Assessment Year: 2011-2012

M/s. Rungta and Sons [HUF],
Mr. Deepak Kumar Rungta,
No.41, Done Elevator Road,
Keil Aynambakkam,
Chennai – 600 095.

The Income Tax Officer,
Non-Corporate Ward – 8 (3),
Vs. Chennai – 600 006.

[PAN: AAMHR 4571B]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: 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)-9, Chennai in I.T.A. No.15/CIT(A)-9/2018-19 dated 21.05.2019 relevant to the Assessment Year 2011-2012.

2. When this appeal was taken up for hearing, the Assessee has submitted that he has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued. He has submitted that he 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 has issued Form No.3 for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeal.

6. In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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 In the result, the appeal of the Assessee in I.T.A. No.1776 /Chny/2019 is dismissed as withdrawn.

Order pronounced on 1st 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: 1st 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