

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A No.806/Chny/2019  
**Assessment Year: 2014 - 2015**

M/s. Asian Fabricx Private Limited,  
SF No.746/1&2, 751/1&2,  
Manmangalam Village, Semmadai,  
Karur – 639 006. T.N.

**[PAN: AAGCA 6961R]**  
**(अपीलार्थी/Appellant)**

The Principal Commissioner of  
Income Tax,  
**Vs.** Income Tax Department,  
No.44, Williams Road,  
Cantonment,  
Tiruchirappalli – 620 001.  
**(प्रत्यर्थी/Respondent)**

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

: Mr. S. Sridhar, Advocate  
: Mr. G. Johnson, Additional CIT

सुनवाई की तारीख/Date of Hearing

: 02.02.2021

घोषणा की तारीख /Date of Pronouncement

: 02.02.2021

**आदेश / ORDER**

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

This appeal filed by the assessee is against the order of the learned Principal Commissioner of Income Tax, Trichy-1 in C. No.6143(5)/PCIT/TRY-1/2018-19 dated 08.03.2019 relevant to the Assessment Year 2014 - 2015.

2. When this appeal was taken up for hearing, the learned Counsel for the Assessee has submitted that the Assessee 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 learned Counsel for the Assessee.

4. We have heard both the sides through video-conferencing, 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 In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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.

7. In the result, the appeal of the Assessee in I.T.A. No.806 /Chny/2019 is dismissed as withdrawn.

*Order pronounced on 2<sup>nd</sup> February, 2021 in Chennai.*

**Sd/-**

(श्री जी मंजूनाथा)

**(G. MANJUNATHA)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 2<sup>nd</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