

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.: **623 & 1791/CHNY/2019**

निर्धारण वर्ष / Assessment Year: 2013-14

M/s. Janaki Cotton Mills P.Ltd.,
51 A-B, Market Street,
Vallioor, Tirunelveli - 627 117.

The JCIT,
v. Tirunelveli Range,
Tirunelveli.

PAN : AAACJ4517C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellants by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondents by

: Shri G. Chandrababu, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 17.02.2021

घोषणा की तारीख/Date of Pronouncement

: 17.02.2021

आदेश / O R D E R

Per MAHAVIR SINGH, VP:

These 2 appeals filed by the assessee are directed against the respective orders of learned Commissioner of Income Tax (Appeals)-1, Madurai in ITA No.281/2016-17 dated 19.02.2019 & ITA No.280A/2016-17 dated 06.05.2019 for the assessment year 2013-14.

2. We have heard the counsel for the assessee and the Id. DR and also perused the material available on record. At the time of hearing, learned counsel for the assessee have made a statement at bar that the assessee wants to utilize the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to

settle pending dispute relating to Direct Taxes and in this regard the assessee has filed Form No 1 and 2 and awaiting Form no. 3 from the designated authority. Therefore, once the assessee file a declaration in Form No.1 and 2 along with undertaking and expressed its willingness to settle pending disputes regarding direct taxes, then there is no point in keeping appeals filed by the assessee. It is noted that in an identical application filed by an assessee in the case of M/s. Nannusamy Mohan (HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn. Hence by following the decision of the Hon'ble Madras High Court, we are dismissing these appeals subject to liberty to the assessee to get it recalled in case, the assessee does not succeed in availing the scheme i.e., Vivad Se Vishwas Scheme 2020 for whatever reason.

3. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 17th February, 2021 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 17th February, 2021

RSR

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. |