

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

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

ITA No.	AY	Appellant	Respondent
2612/Chny/2018	2014-15	M/s.Grama Vidiyal Micro Finance Ltd., Now known as M/s.IDFC BHARAT Ltd., No.20A, Sathis Illam, Allis Street, Annamalai Nagar, Trichy-620 018. (PAN: AACCG 4482 F)	The Dy. Commissioner of Income Tax, Circle-3(1), Tiruchirappalli, Trichy (DT).
अपीलार्थी की ओर से / Appellant by : Mr.D. Anand, Adv. प्रत्यर्थी की ओर से / Respondent by : Mr.G. Chandrababu, Addl.CIT			

सुनवाई की तारीख/Date of Hearing : 27-01-2021

घोषणा की तारीख /Date of
Pronouncement : 01-02-2021

आदेश / ORDER

PER DUVVURU R.L.REDDY, JUDICIAL MEMBER:

This appeal filed by the assessee is against the order of the
learned Commissioner of Income Tax (Appeals)-1,

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Tiruchirappalli, in ITA No.252/2016-17/CIT(A-1)/TRY dated 20.07.2018 relevant to the Assessment Year 2014-15.

2. When this appeal was taken up for hearing, vide letter dated 13.01.2021, 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, 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.

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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 In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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 In the result, the appeal of the Assessee in ITA No.2612/Chny/2018 is dismissed as withdrawn.

Order pronounced on the 01st day of February, 2021, in Chennai.

Sd/-

(जी. मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L. REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 01st February, 2021.

TLN

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