

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.3464/Chny/2018
Assessment Year: 2010 - 2011

M/s. N.T. Dugar Foundation,
DUGAR Towers,
No.34/123, 7th Floor,
Marshalls Road, Egmore,
Chennai – 600 008.

The Assistant Director of
Income Tax (Exemptions) – IV,
Vs. No.121, M.G. Road,
Nungambakkam,
Chennai – 600 034.

[PAN: AAATN 5304J]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr. R. Padmanabhan, C.A.
: Mr. G. Johnson, Additional CIT

सुनवाई की तारीख/Date of Hearing

: 09.02.2021

घोषणा की तारीख /Date of Pronouncement

: 09.02.2021

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)-17 in I.T.A. No.237/13-14 dated 05.02.2018 relevant to the Assessment Year 2010 - 2011.

2. In this case, there is a delay of 240 days in filing the appeal. The Assessee has filed an affidavit wherein he has explained the reason for the delay. We have gone through the entire affidavit and we find that there is sufficient cause to condone the delay. Accordingly, the delay is condoned.

3. So far as the merits of the case is concerned, the Assessee has already opted to avail the [Vivad-se-Vishwas](#) Scheme 2020 and Form No.3 issued by the designated authority is received. He has submitted that he may be permitted to withdraw the appeal.

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

5. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

6. 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.

7. In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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](#).

8. In the result, the appeal of the Assessee in I.T.A. No.3464 /Chny/2018 is dismissed as withdrawn.

Order pronounced on 9th 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: 9th 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