

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' 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.534/Chny/2020
Assessment Year: 2012 - 2013

Shri. Ramesh Kumar [HUF],
No.113, Vaibhav Apartments,
62, EVK Sampath Road, Vepery,
Chennai – 600 007. T.N.

[PAN: AAEHR 3984C]

(अपीलार्थी/Appellant)

The Income Tax Officer,
Non-Corporate Ward – 9(5),
R.No.21, 2nd Floor, Wanaparthy Block,
121, Uthamar Gandhi Salai,
Chennai – 600 034.

Vs.

(प्रत्यर्थी/Respondent)

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

: None
: Mr. S. Bharath, CIT

सुनवाई की तारीख/Date of Hearing

: 23.02.2021

घोषणा की तारीख /Date of Pronouncement

: 23.02.2021

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)-10, Chennai in I.T.A. No.197/17-18/CIT(A)-10, dated 11.06.2019 relevant to the Assessment Year 2012 - 2013. There is a delay of 197 days in filing the appeal for which condonation petition in the form of an affidavit has been filed and the Assessee has prayed for condoning the

delay, to which the learned Departmental Representative has not raised any objection. Thus, the delay is condoned and the appeal admitted for hearing.

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 by the Designated Authority. 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 submission of 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.

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 In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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.534 /Chny/2020 is dismissed as withdrawn.

Order pronounced on 23rd 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: 23rd 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