

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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
1263 & 1264/Chny/2019	2014-15 & 2015-16	Shri Ramlal Kawaral Jain (HUF), No.27, Raghunayakalu Street, Part Town, Chennai-600 003. (PAN: AAAHR 5044 P)	The Asst. Commissioner of Income Tax, Central Circle-1(3), Chennai.
अपीलार्थी की ओर से / Appellant by : Mr.S.Baskaran, Adv. प्रत्यर्थी की ओर से / Respondent by : Mr.Suresh Periasamy, JCIT			

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)-18, Chennai, in ITA No.434/16-17 dated 26.02.2019 & in ITA No.178/17-18 dated 26.02.2019 relevant to the Assessment Years 2014-15 & 2015-16 respectively.

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2. When this appeal was taken up for hearing, vide letter dated 25.01.2021, the Assessee has submitted that he has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further a submission that Form No.3 from the designated authority is yet to be issued and would be submitted in due course and the same shall be furnished after issuance of Form No.3. He has further 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 Assessee.

4. We have 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 is yet to issue Form No.3 for the settlement of pending tax dispute. Since the Assessee has submitted that Form No.3 would be submitted as and when it is issued and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn. However, it is open to the Assessee

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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.

6. In the result, the appeals of the Assessee in ITA Nos.1263 & 1264/Chny/2019 are 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