

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं  
श्री एस. जयरामन, लेखा सदस्य के समक्ष  
**BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.464/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2013-14

Shri P. Gunasekaran,  
31, Rakkiyappa Mudaly Street,  
Mylapore, Chennai-600 004.

**Vs.** The Dy. Commissioner of  
Income Tax,  
Non-Corporate Circle-1,  
Chennai-34.

**[PAN: AACPG 4420 G]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Mr.K.Balasubramanian, Adv.
प्रत्यर्थी की ओर से /Respondent by	:	Mr.G.Johnson, Addl.CIT
सुनवाई की तारीख/Date of Hearing	:	16.03.2021
घोषणा की तारीख/Dt. of Pronouncement	:	16.03.2021

**आदेश / ORDER**

**PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:**

The assessee filed this appeal against the order of the Principal Commissioner of Income Tax, Chennai-1, in C.No.218/263/PCIT-1/2018-19 dated 14.02.2019 for the AY 2013-14.

2. When this appeal was taken up for hearing, 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.

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 In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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 In the result, the appeal of the Assessee in ITA No.464/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 16<sup>th</sup> day of March, 2021, in Chennai.

**Sd/-**

(एस. जयरामन)

**(S. JAYARAMAN)**

लेखा सदस्य /ACCOUNTANT MEMBER

**Sd/-**

(धुव्वुरु आर.एल. रेड्डी)

**(DUVVURU R.L. REDDY)**

न्यायिक सदस्य /JUDICIAL MEMBER

चेन्नई/Chennai,  
दिनांक/Dated: 16<sup>th</sup> March, 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