

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

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

आयकर अपील सं./ITA No.2804/Chny/2019

निर्धारण वर्ष /Assessment Year: 2011-12

The Income Tax Officer,  
Corporate Ward-6(3)  
Chennai.

**Vs.** M/s. SLN Securities Forex Pvt.  
Ltd.,  
No.8/10, 1<sup>st</sup> Floor,  
Sundar Krishna Plaza,  
Luckmudass Street,  
Chennai – 600 003.

(अपीलार्थी/Appellant)

**[PAN: AAOCS 5838D]**

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Assessee by : Shri M. Karunakaran, Advocate  
प्रत्यर्थी की ओर से /Revenue by : Ms. R. Anitha, JCIT  
सुनवाई की तारीख/Date of Hearing : 09.02.2021  
घोषणा की तारीख /Date of Pronouncement : 11.02.2021

**आदेश / O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order of the  
Commissioner of Income Tax (Appeals)-15, dated 26.07.2019 relevant to the  
assessment year 2011-12.

2. When this appeal was taken up for hearing, vide letter dated 08.02.2021, the learned counsel for the assessee has submitted that he has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also received from 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 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 In view of the submissions of the assessee, the appeal filed by the Assessee is permitted to be withdrawn.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 In the result, the appeal filed by the Revenue is dismissed as withdrawn.

Order pronounced on the 11<sup>th</sup> February, 2021 at Chennai.

Sd/-

(एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 11<sup>th</sup> February, 2021.

EDN, Sr. P.S

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