

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.2796/Chny/2019

निर्धारण वर्ष /Assessment Year: 2014-15

Shri Prashanth Nagarajan,
No.26, Nithya,
Dr. Radhakrishnan Nagar Main Road,
Thiruvanmiyur, Chennai – 600 040.

Vs. The Income Tax Officer,
Non Corporate Ward-17(3)
Chennai.

[PAN: ALMPP 9816A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri Saroj Kumar Parida, Advocate
प्रत्यर्थी की ओर से /Respondent 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 assessee is directed against the order of the
Commissioner of Income Tax (Appeals)-5, Chennai dated 19.07.2019
relevant to the assessment year 2014-15.

2. When this appeal was taken up for hearing, vide letter dated 09.02.2021, 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and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn.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 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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on the 11th 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: 11th 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