

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 Nos.1726 & 1727/Chny/2018
निर्धारण वर्ष /Assessment Years: 2010-11 & 2013-14

M/s. Kanhayalal Anil Kumar,
39, Kalathi Pillai Street, Mishri Krupa,
Sowcarpet, Chennai – 600 079.

Vs. The Income Tax Officer,
Non Corporate Ward-5(1),
Chennai.

[PAN: AADHK 8094D]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri R. Padmanabhan, C.A
प्रत्यर्थी की ओर से /Respondent by : Ms. R. Anitha, JCIT
सुनवाई की तारीख/Date of Hearing : 10.02.2021
घोषणा की तारीख /Date of Pronouncement : 10.02.2021

आदेश / O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

These two appeals filed by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-3, Chennai dated 13.03.2018 relevant to the assessment years 2010-11 & 2013-14.

2. When these appeals were taken up for hearing, vide letter dated 09.02.2021, 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 appeals.

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 these two cases, 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 appeals.

6. In view of the submissions of the assessee, the appeals filed by the assessee are permitted to be withdrawn.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 In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 10th 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: 10th 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