

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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 Nos.447 & 448/Chny/2020
निर्धारण वर्ष /Assessment Year: 2013-14

M/s.Aero Pistons Pvt. Ltd.,
No.57-A (NP),
SIDCO Industrial Estate,
Ambattur,
Chennai-600 098.

v. The Addl. Commissioner of
Income Tax,
Corporate Range-1,
Chennai.

[PAN: AAACA 3044 M]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by
सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख/Dt. of Pronouncement

: Mr.N.Arjun Raj, CA
: Mr.G. Johnson, Addl.CIT
: 22.03.2021
: 22.03.2021

आदेश / ORDER

PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The assessee filed these appeals against the order of the Commissioner of Income Tax (Appeals)-4, Chennai, in ITA Nos.485 & 486/16-17/CIT(A)-4/AY: 2013-14 dated 03.02.2020 for the AY 2013-14.

2. When these appeals were 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. It has submitted that it 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, it prayed that it may be permitted to withdraw the appeal.

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 In view of the submissions of the Assessee, the appeals filed by the Assessee are permitted to be withdrawn.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 In the result, the appeals of the Assessee in ITA Nos.447 & 448/Chny/2020 are dismissed as withdrawn.

Order pronounced on the 22nd 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: 22nd 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