

आयकर अपीलिय 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 R.L. REDDY, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.1784 to 1787 & 1788/Chny/2019  
निर्धारण वर्ष /Assessment Years: 2009-10 to 2012-13 & 2015-16

Smt.Veena Kumaravel,  
No.10, Anna Enclave,  
Injambakkam,  
Chennai-600 115.

v. The Asst. Commissioner of  
Income Tax,  
Central Circle-2(1),  
Chennai.

**[PAN: AEFPV 3879 K]**  
**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by

: Mr.V.S.Manoj, Adv.

प्रत्यर्थी की ओर से /Respondent by

: Mrs.R.Anita, JCIT

सुनवाई की तारीख/Date of Hearing

: 31.03.2021

घोषणा की तारीख/Dt. of Pronouncement

: 01.04.2021

**आदेश / ORDER**

**PER BENCH :**

The assessee filed these appeals against the order of the Commissioner of Income Tax (Appeals)-18, Chennai, in ITA Nos.722-725/16-17 dated 03.04.2019 for the AYs 2009-10 to 2012-13 & in ITA No.727/16-17 dated 03.04.2019 for the AY 2015-16.

2. When these appeals were taken up for hearing, the Assessee has submitted that she 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. She has further submitted that she 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 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and prayed for permitting the assessee to withdraw the appeals, the appeals filed by the Assessee are permitted to be withdrawn.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.

6. In the result, the appeals of the Assessee in ITA Nos.1784-1788/Chny/2019 are dismissed as withdrawn.

Order pronounced on the 1<sup>st</sup> day of April, 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: 1<sup>st</sup> April, 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