

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"A " BENCH, CHENNAI**

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामन, लेखा सदस्य समक्

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं/.I.T.A. No. 2806/Chny/2019

निर्धारण वर्ष/Assessment Year : 2016-17

Shri. Ganapathy Karthik,  
New No. 22, Old No. 33/9,  
East Abiramapuram,  
3<sup>rd</sup> Street, Mylapore,  
Chennai – 600 004.

Vs. Income Tax Officer,  
Non Corporate Ward -9(14),  
Chennai.

**[PAN: ANBPK 4588R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. Balasubramanian, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri. G. Chandrababu, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

: 01.04.2021

घोषणाकीतारीख/Date of Pronouncement

: 07.04.2021

**आदेश/ O R D E R**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against order of the Commissioner of Income Tax (Appeals)-2, Chennai in ITA No. 53/CIT(A)-2/2018-19 dated 28.08.2019 for the assessment year 2016-17.

2. This case was heard through video conferencing. At the time of hearing, learned counsel for the assessee invited our attention to the copy of the letter dated 16.03.2021 submitted that the assessee wanted to utilize the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes and in this regard the assessee has filed form No 1 and 2 and received Form No. 3 from the designated authority.

3. The Bench has considered rival contentions of both sides and after hearing both parties, we find that the assessee has filed declaration in Form No.1 along with undertaking waiving rights for any remedy in Form No. 2 to the designated Authority and has also received Form 3. Therefore, we dismiss the appeal filed by the assessee, supra, as withdrawn. However, liberty is given to the assessee to restore the appeal, in the event of the Designated Authority, for any reason reject the application filed by the assessee under section 4 of the said Act. We, further make it clear that if the assessee has for any reason opted out from the scheme or the applicant under the scheme misrepresent any fact which resulted in rejection of application filed under the scheme, then the provisions of section 4(6) of the Act, shall be applicable to all such appeals and in such cases, all the proceedings and the claims which were withdrawn under [section 4](#) and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived. We, further make it clear that the assessee

should promptly inform the Assessing Officer about their decision to opt out of the scheme or rejection of application by the designated authority to the Assessing Officer, so as to enable to file miscellaneous application to restore the appeal.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 07<sup>th</sup> April, 2021 at Chennai.

**Sd/-**

(धुव्वुरुआर.एलरेड्डी)

**(DUVVURU RL REDDY)**

**न्यायिकसदस्य/Judicial Member**

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 07<sup>th</sup> April, 2021

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त अपील(/CIT(A))
6. गार्डफाईल/GF