

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 समक्

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

आयकर अपील सं./I.T.A. No: 2866/Chny/2017

निर्धारण वर्ष/Assessment Year : 2013-14

Smt. Suseela,
Block No. 9, Rajunaidu Layout
2nd Street, Gandhipuram,
Coimbatore – 641 012.

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle -2,
Coimbatore.

[PAN:EWQPS 5928M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Mr. Arjunraj, CA
For S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. R. Anita, JCIT

सुनवाईकीतारीख/Date of Hearing

: 29.03.2021

घोषणाकीतारीख/Date of Pronouncement

: 08.04.2021

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)- 2, Coimbatore in ITA No. 82/16-17 dated 28.09.2017 for the assessment year 2013-14.

2. The above case was heard through video conferencing. At the time of hearing, learned counsel for the assessee 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 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 Therefore, we dismiss the appeal filed by the assessee, supra, as withdrawn.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of the Act, shall be applicable to all such appeals and in such cases, all the proceedings and the claims which were withdrawn under [section 4](#) and all the consequences under the Income-tax Act against the declarant shall be deemed to have been revived.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 08th April, 2021 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/Judicial Member

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 08th 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