

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 No.340/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2014-15

M/s.Pradeep Sankar Enterprises- v. The Income Tax Officer,  
Pvt. Ltd., Corporate Ward-1,  
17-A, Boopathy Buildings, Madurai.  
Virudhunagar Road,  
Sivakasi-626 123.

**[PAN: AABCP 3545 R]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar, Adv.

प्रत्यर्थी की ओर से /Respondent by : Mrs.R.Anita, JCIT

आयकर अपील सं./ITA No.341/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2013-14

M/s.Niranjan Sankar Enterprises- v. The Dy. Commissioner-  
Pvt. Ltd., of Income Tax,  
17-A, Boopathy Buildings, Corporate Circle,  
Virudhunagar Road, Madurai.  
Sivakasi-626 123.

**[PAN: AAACN 9164 D]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar, Adv.

प्रत्यर्थी की ओर से /Respondent by : Mrs.R.Anita, JCIT

आयकर अपील सं./ITA No.342/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2014-15

M/s.Boopathy Investments Pvt. Ltd., v. The Asst. Commissioner –  
17-A, Boopathy Buildings, of Income Tax,  
Virudhunagar Road, Corporate Circle-1,  
Sivakasi-626 123. Madurai.

**[PAN: AABCB 1445 L]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar, Adv.  
प्रत्यर्थी की ओर से /Respondent by : Mrs.R.Anita, JCIT

आयकर अपील सं./ITA No.343/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2015-16

M/s.Boopathy Investments Pvt. Ltd., v. The Income Tax Officer,  
17-A, Boopathy Buildings, Corporate Ward-1,  
Virudhunagar Road, Madurai.  
Sivakasi-626 123.

**[PAN: AABCB 1445 L]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar, Adv.  
प्रत्यर्थी की ओर से /Respondent by : Mrs.R.Anita, JCIT

आयकर अपील सं./ITA No.337/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2012-13

M/s.Bay of Bengal Gateway- v. The Dy. Commissioner-  
Terminal Pvt. Ltd., of Income Tax,  
No.153/82, 4<sup>th</sup> Level, Santhome High Corporate Circle-1(2),  
Road, M.R.C.Nagar, R.A.Puram, Chennai.  
Chennai-600 068.

**[PAN: AAECB 1790 R]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None  
प्रत्यर्थी की ओर से /Respondent by : Mrs.R.Anita, JCIT

आयकर अपील सं./ITA No.2656/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2010-11

The Dy. Commissioner of-  
Income Tax,  
Corporate Circle-3(2),  
Chennai.

v. M/s.Victory Financial –  
Services Pvt. Ltd.,  
Rajah Annamalai Building,  
72, Marshalls Road, Egmore,  
Chennai-600 034.

**[PAN: AAACV 7673 B]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

Department by  
Assessee by

: Mrs.R.Anita, JCIT  
: Mr.H.Yeshwanth Kumar, CA

सुनवाई की तारीख/Date of Hearing

: 30.03.2021

घोषणा की तारीख/Dt. of Pronouncement

: 01.04.2021

**आदेश / ORDER**

**PER BENCH:**

This bunch of '06' appeals filed by different assesses/Revenue are directed against orders of learned Commissioner of Income Tax (Appeals), Madurai/Chennai, even dated 26.12.2019, 27.12.2019, 26.12.2019, 26.11.2019 & 25.06.2019 for the respective assessment years.

2. The Assessee's appeal in ITA No.337/Chny/2020 is delayed by '09' days, for which, the assessee has filed Affidavit for condonation of the delay, to which, the Revenue has not raised any serious objection. Consequently, the delay of '09' days in filing of the appeal stands condoned and the appeal is disposed off on merits.

3. The Revenue's appeal in ITA No.2656/Chny/2019, is delayed by '03' days, for which, the AO has filed the affidavit for '03' days requesting for condonation of delay, to which, the Ld.Counsel of the assessee has not raised any serious objection. Consequently, the delay of '03' days in filing of the appeal stands condoned and accordingly, the Revenue's appeal is disposed off.

4. When these appeals were taken up for hearing, the learned Counsels for the Assessee/Revenue has submitted that the Assessee/Revenue has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 were also issued. It has submitted that it may be permitted to withdraw the appeal.

5. On the other hand, the learned Departmental Representative has not raised any objection to the submissions of the learned Counsels for the Assessee.

6. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

7. In this case, the Assessee/Revenue have 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.

8. In view of the submissions of the Assessee/Revenue, the appeals filed by the Assessee/Revenue are permitted to be withdrawn. However, it is open to the Assessee/Revenue to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the Assessee/Revenue in

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respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

9. In the result, all the appeals of the Assesseees as well as the Revenue 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