

आयकर अपीलिय 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 के समक्ष
**BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.23/Chny/2019
निर्धारण वर्ष /Assessment Year: 2011-12

Dr. D. Suresh Kumar,
25/16, Rathinasabapathy Street,
K.K.Pudu,
Coimbatore-641 038.

v. The Income Tax Officer,
Non-Corporate Ward-2(5),
Coimbatore.

[PAN: AJUPS 1918 A]
(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.S.Sridhar, Adv.
: Mr.G.Chandrababu, Addl.CIT
: 29.03.2021
: 30.03.2021

आदेश / ORDER

PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-2, Coimbatore, in Appeal No.255/2014-15 dated 29.10.2018 for the AY 2011-12.

2. This appeal filed by the assessee is delayed by '04' 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

'04' days in filing of the appeal stands condoned and the appeal is disposed off on merits.

3. When this appeal was 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. He has further submitted that he may be permitted to withdraw the appeal.

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

5. We have perused the materials available on record and gone through the orders of the authorities below.

6. 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and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn.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 appeal of the Assessee in ITA No.23/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 30th 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: 30th 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