

आयकर अपीलिय अधिकरण , ' बी ' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" 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: 935/Chny/2019

निर्धारण वर्ष/Assessment Year : 2015-16

M/s. Vinodh Kumar Jain and Sons,
No. 7, Anna Street, Kannikapura,
Avadi, Chennai – 600 054.

Vs. Income Tax Officer,
Non-Corporate Ward -9(1),
Chennai.

[PAN: AACHV 7773D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Shri. G. Johnson, Addl. CIT
सुनवाईकीतारीख/Date of Hearing	:	20.04.2021
घोषणाकीतारीख/Date of Pronouncement	:	15.06.2021

आदेश / ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)- 10, Chennai in ITA No. 95/17-18/CIT(A)-10 dated 11.12.2018 for the assessment year 2015-16.

2. At the time of hearing, none appeared for the assessee but the learned counsel for the assessee has submitted a letter dated 05.04.2021 stating, inter

alia, 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 Form 2 and obtained Form No. 3 from the designated authority.

3. The Bench has considered the material. Since the assessee submits that he has filed declaration in Form No.1 along with undertaking waiving rights for any remedy in Form No. 2 to the designated authority and obtained Form No.3 and seeks withdrawal of appeal, therefore, we dismiss the appeal filed by the assessee, supra, as withdrawn.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of the Act, shall be applicable to all such appeals and in such cases, all the proceedings and the claims which were withdrawn under section 4 and all the consequences under the Income Tax Act against the declarant shall be deemed to have been revived.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 15th June, 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: 15th June , 2021

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

- | | | |
|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त) अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT | 5. विभागीयप्रतिनिधि/DR | 6. गार्डफाईल/GF |