

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER
AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No: 411/Chny/2020

निर्धारण वर्ष/Assessment Year : 2005-06

Shri. S. Naveen,
LR of S. Sridharan,
No. 6, II Main Road,
Gnanam Colony Ramalinga Nagar,
Woraiyur,
Trichy.

Vs. The Deputy Commissioner of
Income Tax,
Circle -2(1),
Trichy.

[PAN: AAHPS 8921P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Ms. R. Anita, JCIT
सुनवाईकीतारीख/Date of Hearing	:	21.06.2021
घोषणाकीतारीख/Date of Pronouncement	:	21.06.2021

आदेश/ ORDER

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)- 1, Trichy in ITA No. 241/2014-15/CIT(A)-2/TRY dated 23.01.2020 for the assessment year 2005-06.

2. The above case was heard through video conferencing. At the time of hearing, it is noted that the learned counsel for the assessee has submitted a letter dated 04.05.2021 mentioning 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 has already obtained Form No.3 and seeks withdrawal of appeal, therefore, we dismiss the appeal filed by the assessee, supra, as withdrawn.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of the Act, shall be applicable to all such appeals and in such cases, all the proceedings and the claims which were withdrawn under section 4 and all the consequences under the Income Tax Act against the declarant shall be deemed to have been revived.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 in the open Court on 21st June, 2021 at Chennai.

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 21st June , 2021

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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