

**आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI**

**श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

Sl. No.	आयकर अपील सं./ ITA Number	निर्धारण वर्ष/ Assessment Years	अपीलार्थी/ Appellant	प्रत्यर्थी/ Respondent
1.	1379, 1380, 1381 & 1382/Chny/2015	2000-01 2002-03 2003-04 2005-06	M/s. Tube Investment of India Ltd., "Dare House", No.234, NSC Bose Road, Chennai – 600 001. [PAN : AACT 1249H]	The Asst. Commissioner of Income Tax, Large Taxpayer Unit-I, Chennai.
अपीलार्थी की ओर से/ Appellant by : Shri Saroj Kumar Parida, Advocate प्रत्यर्थी की ओर से /Respondent by : Shri G Johnson, Addl. CIT				
2.	1011/Chny/2019	2013-14	M/s. Sri Saradhambika Spintex Pvt. Ltd., D. No.88/2, Mettupalayam Road, Narasimhanaickenpalayam, Coimbatore-641 031. [PAN: AAGCS 5875C]	The Income Tax Officer, Corporate Ward-3(i/c), Coimbatore.
अपीलार्थी की ओर से/ Appellant by : Shri G. Reddy Prakash, C.A प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
सुनवाई की तारीख/Date of Hearing			:	01.04.2021
घोषणा की तारीख /Date of Pronouncement			:	01.04.2021

आदेश / ORDER

PER BENCH:

These five appeals filed by assessees are directed against the orders of learned Commissioner of Income Tax (Appeals), Chennai & Coimbatore even dated 19.01.2015 & 26.02.2019 for respective assessment years.

2. When these appeals were taken up for hearing, vide letters dated 16.03.2021, the learned Counsels for the assesseees have submitted that the assesseees have opted to avail the Vivad-se-Vishwas Scheme 2020. It was further 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 3. The learned Counsels for the assesseees have further submitted that the assesseees may be permitted to withdraw the appeals.

3. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the learned counsels for the assesseees.

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

5. In these cases, the assesseees have 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 Id. Counsel for the assesseees have submitted that Form 3 would be submitted as and when it was issued and prayed for permitting the assesseees to withdraw the appeals, the appeals filed by the assesseees are permitted to be

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withdrawn. However, it is open to the assesseees to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the assesseees in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

6. In the result, all the five appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced on 01st April, 2021 in Chennai.

Sd/-
(श्री जी मंजूनाथा)
(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 01st April, 2021.
EDN, Sr. P.S

Sd/-
(वी दुर्गा राव)
(V. DURGA RAO)
न्यायिक सदस्य/**JUDICIAL MEMBER**

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