

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.	2789/Chny/2015	2016-17	M/s. Attar Mohamed Dawood & Co., New No.9, Old No.4, Owilya Sahib Street, 3 rd Lane, Ellis Road, Anna Salai, Chennai – 600 002. [PAN:AAIFA 7091F]	The Asst. Commissioner of Income Tax, Non Corporate Circle-9(1), Chennai.
अपीलार्थी की ओर से/ Appellant by : None प्रत्यर्थी की ओर से /Respondent by : Shri G Johnson, Addl. CIT				
2.	846/Chny/2019	2013-14	M/s. Pioneer Financial Services, 17-A, Boopathy Buildings, Virudhunagar, Sivakasi – 626 123. [PAN: AAAFP 8884F]	The Asst. Commissioner of Income Tax, Virudhunagar Circle, Virudhunagar.
अपीलार्थी की ओर से/ Appellant by : Shri N. Arjun Raj, C.A प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
3.	956/Chny/2019	2015-16	Shri Subramanian Nair Ravi, Plot No.1042, Anna Nagar West Extension, Chennai – 600 101. [PAN: AABPR 9273R]	The Asst. Commissioner of Income Tax, Non-Corporate Circle-7(1), Chennai
अपीलार्थी की ओर से/ Appellant by : Shri K.S. Lakshmi Narayanan, C.A प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
4.	2776/Chny/2018	2014-15	Smt. Vanibai Jasrajji, 78, NSC Bose Road, Sowcarpet, Chennai – 600 079. [PAN: ABXPV 7936Q]	The Income Tax Officer, Non-Corporate Ward-6(4), Chennai
अपीलार्थी की ओर से/ Appellant by : Shri K. Ramu, ITO (Retd.) प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				

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5.	2178/Chny/2017	2013-14	Mrs. Neelam Singhvi, 31, General Muthiah Street, Sowcarpet, Chennai – 600 006. [PAN: AACPN 4651L]	The Income Tax Officer, Non-Corporate Ward-5(2), Chennai
अपीलार्थी की ओर से/ Appellant by : Shri Samdariya Fateh Chand, C.A प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
6.	2822/Chny/2019	2012-13	M/s. Sri Vigneswara Foundry, A-1095, Avanashi Road, P.N. Palayam, Coimbatore – 641 037. [PAN: AALFS 5096H]	The Dy. Commissioner of Income Tax, Non-Corporate Circle-1, Coimbatore.
अपीलार्थी की ओर से/ Appellant by : Shri S. Sridhar, Advocate प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
7.	508/Chny/2019 & 509/Chny/2019	2012-13 2013-14	Shri Kamalesh Shantilal Jain, 20, Lattice, Waddels Road, Kilpauk, Chennai- 600 010. [PAN: AAFPJ 2745J]	The Asst. Commissioner of Income Tax, Non-Corporate Ward-10(1), Chennai
अपीलार्थी की ओर से/ Appellant by : Shri Kamlesh Shantilal Jain, Assessee प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
8.	2776/Chny/2019	2011-12	Smt. Janagamagarajan Jansirani, No.19-J7, Indira Nagar Extension, Thuraiyur, Trichy District-621 010. [PAN: AJHPJ 0587H]	The Income Tax Officer, Ward-2(3), Trichy.
अपीलार्थी की ओर से/ Appellant by : Shri N. Arjun Raj, C.A प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				
9.	507/Chny/2019	2013-14	M/s. Southern Digital Screenz India Pvt. Ltd., (Merged with UFO Moviez India Limited w.e.f appointed date 01.07.2016) UFO Moviez India Ltd., 178/3 & 4, JB Towers, Kumaran Colony Main Road, Vadapalani, Chennai – 600 026. [PAN: AAMCS 1193H]	The Income Tax Officer, Corporate Ward-6(2), Chennai.
अपीलार्थी की ओर से/ Appellant by : None प्रत्यर्थी की ओर से /Respondent by : Shri G. Johnson, Addl. CIT				

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10.	132/Chny/2018 133/Chny/2018 134/Chny/2018 135/Chny/2018 136/Chny/2018 137/Chny/2018	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12	Late Shri T.M. Subramaniam, Rep. by L/H Shri T.M.S Sivakumar, No.14/2 Manchoilai Street, Kalaimagal Nagar, Ekkattuthangal, Chennai – 600 032. [PAN: BFTPS 2156A]	The Income Tax Officer, Non Corporate Ward-1(1), Chennai.
अपीलार्थी की ओर से/ Appellant by : P. Ranga Ramanujam, 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:**

This bunch of 16 appeals filed by different assesseees are directed against the orders of learned Commissioner of Income Tax (Appeals), Chennai, Madurai, Coimbatore & Tiruchirapalli even dated 31.07.2019 / 01.03.2019 / 23.01.2019 / 09.07.2018 / 28.06.2017 / 28.09.2017 / 28.12.2018 / 12.09.2019 / 31.12.2018 / 30.01.2017 for respective assessment years.

2. The appeal filed by the assessee in ITA No.2822/Chny/2019 is delayed by 676 days, for which, the assessee has filed an affidavit for condonation of the delay, to which, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 676 days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

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3. None appeared on behalf of the assessee in ITA Nos. 2789/Chny/2015 for AY 2016-17 & 507/Chny/2019 for AY 2013-14. When these appeals are taken up for hearing, vide letters dated 11.03.2021, 19.03.2021, 15.03.2021, 22.03.2021, 18.03.2021, 27.03.2021, 22.03.2021, 15.03.2021, 16.03.2021 & 03.03.2021 respectively, the learned Counsels for the assesseees have submitted that all the assesseees in the above appeals have opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued in all the appeals. They have also submitted that they may be permitted to withdraw the appeals.

4. The appeal in ITA No.956/Chny/2019 for AY 2015-16, the learned counsel for the assessee has submitted that the assessee paid the dues under Vivad Se Vishwas Scheme and the designated authority has issued Form No.5 on 16.12.2020. Thus, it was prayed for withdrawal of the appeal filed by the assessee.

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

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

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7. In these cases, the assessees 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 as well as Form No.5 in ITA No.956/Chny/2019, wherein the assessee has paid the dues. Accordingly, the assessees in all the appeals prayed that they may be permitted to withdraw the appeals.

8. In view of the submissions of the assessees, the appeals filed by the assessees are permitted to be withdrawn. However, it is open to the assessees to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the assessees in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

9. In the result, all the above appeals filed by the assessees 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