

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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

आयकर अपील सं./ITA Nos.732, 730 & 731/Chny/2019
निर्धारण वर्ष /Assessment Years: 2015-16, 2013-14 & 2014-15

M/s. SSS Constructions,
No.678, T.H. Road
New Washermanpet,
Chennai – 600 081.

[PAN: ABNFS 8664G]

(अपीलार्थी/**Appellant**)

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

सुनवाई की तारीख/Date of Hearing

घोषणा की तारीख /Date of Pronouncement

The Chief Commissioner of
Income Tax (TDS),

Vs. Chennai.

(प्रत्यर्थी/**Respondent**)

Mr. R. Padmanabhan, C.A

:

Mr. Suresh Periasamy, JCIT

:

08.04.2021

:

08.04.2021

आदेश / ORDER

PER BENCH:

These three appeals filed by the assessee are directed against the order of the learned Chief Commissioner of Income Tax (TDS), Chennai dated 27.12.2018 relevant to the Assessment Years 2015-16, 2013-14 & 2014-15 respectively.

2. When these appeals were taken up for hearing, vide letter dated 08.04.2021, the learned Counsel for the assessee has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and

Form No.3 was also issued in these appeals. The learned Counsel for the assessee also submitted that he 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 Counsel for the Assessee.

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 assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeals.

6. In view of the submissions of the assessee, the appeals filed by the assessee are permitted to be withdrawn.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 In the result, all the three appeals of the assessee are dismissed as withdrawn.

Order pronounced on 08th April, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 08th April, 2021.

EDN, Sr. P.S

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