

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 No.817/Chny/2017  
निर्धारण वर्ष /Assessment Year: 2008-09

**Shri G. Palaniswame,**  
7/26, Avinashi Road,  
Civil Aerodrome (PO),  
Coimbatore – 641 014.  
**[PAN: AIBPP 2484J]**  
(अपीलार्थी/Appellant)

**The Asst. Commissioner of**  
**Income Tax,**  
**Vs. Non Corporate Circle-1,**  
Coimbatore.  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. I. Dinesh, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT  
सुनवाई की तारीख/Date of Hearing : 08.04.2021  
घोषणा की तारीख /Date of Pronouncement : 08.04.2021

आदेश / ORDER

**PER SHRI V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-2, Coimbatore in ITA No.A401/13-14 dated 30.12.2016 relevant to the Assessment Year 2008-09.

2. When this appeal is taken up for hearing, vide letter dated 07.04.2021, 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. The learned Counsel for the assessee has also submitted that he may be permitted to withdraw the appeal.

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 this case, 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 appeal.

6. In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

*Order pronounced on 08<sup>th</sup> April, 2021 in Chennai.*

Sd/-

(श्री )

(G. MANJUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(□□ □□□□□□ □□□)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 08<sup>th</sup> 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