

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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. 3397, 3421, 3420 & 3419/Chny/2018  
निर्धारण वर्ष /Assessment Years: 2011-12, 2010-11, 2009-10 & 2008-09

**Shri S. Ramesh,**  
(Director of A2Z Logistics Pvt. Ltd.)  
No.56, SBI Colony Extn.,  
Nanganallur, Chennai-600 061.  
**[PAN: ACTPR 1861R]**  
(अपीलार्थी/**Appellant**)

**Vs.** The Dy. Commissioner of Income  
Tax,  
Corporate Circle-1(1),  
Chennai.  
(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Mr. N.V. Balaji, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT  
सुनवाई की तारीख/Date of Hearing : 13.04.2021  
घोषणा की तारीख /Date of Pronouncement : 13.04.2021

**आदेश / O R D E R**

**PER BENCH:**

These four appeals filed by the assessee are directed against the orders of the Commissioner of Income Tax (Appeals)-1, Chennai dated 10.10.2018 & 28.09.2018 relevant to the assessment years 2011-12, 2010-11, 2009-10 & 2008-09 respectively.

2. When these appeals were taken up for hearing, vide letter dated 12.04.2021, 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 all the appeals. He has 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 this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 in all the appeals 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 In view of the submissions of the assessee, the appeals filed by the assessee are permitted to be withdrawn.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 four appeals filed by the assesseees are dismissed as withdrawn.

*Order pronounced on the 13<sup>th</sup> April, 2021 at 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: 13<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