

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH: CHENNAI**

श्री वी दुर्गारत्न, न्यायिक सदस्य एवं श्री जी मंजूनथान लेखासदस्य 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 Year	अपीलार्थी/ Appellant	प्रत्यर्थी/ Respondent
1.	1049/Chny/2018	2013-14	<b>M/s. Daemon Software and Services Pvt. Ltd.,</b> G-1, Span Venture Sez, Pollachi Main Road, Eachanari, Coimbatore-641 021. <b>[PAN: AAECD 1388H]</b>	<b>The Income Tax Officer,</b> Corporate Ward-1, Coimbatore.
2.	1050/Chny/2018	2014-15		
अपीलार्थी की ओर से/ Appellant by : Mr. D. Anand, Advocate प्रत्यर्थी की ओर से /Respondent by : Mr. S. Bharath, CIT				
3.	1521/Chny/2018	2014-15	<b>Shri Narendra Sakaria,</b> No.45, Megh Synergy, Halls Road, Kilpauk, Chennai-600 010. <b>[PAN: AASPS 7064C]</b>	<b>The Dy. Commissioner Income Tax Officer,</b> Non-Corporate Circle-5, Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. Arjun K.K & T. Pramodkumar Chopda, C.As प्रत्यर्थी की ओर से /Respondent by : Mr. G. Chandrababu, Addl. CIT				
4.	974/Chny/2019	2015-16	<b>M/s. Questnet Enterprise India Pvt. Ltd.,</b> No.7, Rain Tree Place, McNichols Road, Chetpet Chennai-600 031. <b>[PAN: AAACQ 1177H]</b>	<b>The Asst. Commissioner of Income Tax,</b> Corporate Circle-5(2), Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. S. Venkatram & Co. LLP, C.A प्रत्यर्थी की ओर से /Respondent by : Shri Suresh Periasamy, Addl. CIT				
सुनवाई की तारीख/Date of Hearing : 19.04.2021 घोषणा की तारीख /Date of Pronouncement : 19.04.2021				

**आदेश / ORDER**

**PER BENCH:**

This bunch of four appeals filed by different assesseees are directed against the orders of learned Commissioner of Income Tax (Appeals), Chennai even dated 16.01.2018 / 01.03.2018 / 25.02.2019 for respective assessment years.

2. When these appeals were taken up for hearing, vide letters dated 19.04.2021, the learned counsels for the assesseees have submitted that the assesseees 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.

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

4. We have heard the counsels for the assesseees 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 has issued Form No.3 for the settlement of pending tax dispute. Accordingly, they prayed that they may be permitted to withdraw the appeals.

6. In view of the submissions of the assesseees, the appeals filed by the assesseees are permitted to be 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.

7. In the result, all the four appeals filed by the assesseees are dismissed as withdrawn.

*Order pronounced on the 19<sup>th</sup> April, 2021 at Chennai.*

**Sd/-**

(श्री जी मंजूनथ) [Signature]

**(G. MANJUNATHA)**

लेखक सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव) [Signature]

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 19<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