

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

श्री वी दुर्गाप्रसाद, 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 Year	अपीलार्थी/ Appellant	प्रत्यर्थी/ Respondent
1.	3145/Chny/2018	2009-10	Smt. P. Padmavathi, No.4/108, Kambar Street, Padur Village, Chengalpattu, Chennai – 603 103. [PAN: CSXPP 4577N]	The Asst. Commissioner of Income Tax, Non-Corporate Circle-22, Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. S. Sridhar, Advocate प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT				
2.	1395/Chny/2019	2014-15	M/s. Sterling Futures and Holdings Ltd., Flat No.32, Cathedral Garden Road, Nungambakkam, Chennai-600 034. [PAN: AAACS 4459A]	The Dy. Commissioner Income Tax Officer, Corporate Circle-6(2), Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. H. Yeshwanth Kumar, C.A प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT				
3.	369/Chny/2020	2010-11	Smt. Prasanna Masilamani, No.3B,LamechResidency, 58, Lamech Avenue, Spur Tank Road, Chetpat, Chennai - 600 031. [PAN: AJAPM 6895Q]	The Income Tax Officer, Non Corporate Ward-17(3), Chennai.
अपीलार्थी की ओर से/ Appellant by : None प्रत्यर्थी की ओर से /Respondent by : Shri Suresh Periasamy, Addl. CIT				
सुनवाई की तारीख/Date of Hearing : 20.04.2021 घोषणा की तारीख /Date of Pronouncement : 20.04.2021				

आदेश / ORDER

PER BENCH:

These three appeals filed by different assessees are directed against the orders of learned Commissioner of Income Tax (Appeals), Chennai even dated 10.08.2018/26.02.2019/16.12.2019 for respective assessment years.

2. None appeared on behalf of the assessee in ITA No.369/Chny/2020. When these appeals were taken up for hearing, vide letters dated 03.04.2021, 19.04.2021 & 31.03.2021, the learned counsels for the assessees have submitted that the assessees have opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued in all the appeals. The Ld. counsels for the assessees 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 assessees.

4. We have heard the counsels for the assessees through video conferencing, perused the materials available on record and gone through the orders of the authorities below.

5. 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. Accordingly, the assesseees have 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 three appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced on the 20th 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: 20th 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