

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

श्री वी दुर्गारत्न, न्यायिक सदस्य एवं श्री जी मंजूनथन लेखक 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.	1250/Chny/2017	2009-10	Shri Harpreet Singh Anand, Door No.36, Cox Street, Coimbatore-641 009. [PAN: ABPPH 8467A]	The Deputy Commissioner of Income Tax, Non-Corporate Circle-II, Coimbatore.
2.	1251/Chny/2017	2011-12		
अपीलार्थी की ओर से/ Appellant by : Mr. S. Sridhar, Advocate प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT				
2.	1830/Chny/2019	2012-13	Shri N.S. Udaya Kumar, No.72, Alsa Gardens, C3, Alsa Manor, Harrington Road, Chetpet Chennai – 600 031. [PAN: AADPN 9307Q]	The Asst Commissioner Income Tax, Corporate Circle-2(1), Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. D.Anand, Advocate प्रत्यर्थी की ओर से /Respondent by : Mr. Suresh Periasamy, JCIT				
सुनवाई की तारीख/Date of Hearing : 22.04.2021 घोषणा की तारीख /Date of Pronouncement : 05.05.2021				

आदेश / ORDER

PER BENCH:

These three appeals filed by different assesseees are directed against the orders of learned Commissioner of Income Tax (Appeals), Coimbatore & Chennai even dated 31.03.2017 & 30.11.2017 for respective assessment years.

2. The appeal filed by the assessee in ITA No.1830/Chny/2018 is delayed by 491 days, for which, the assessee has filed an affidavit for condonation of the delay, to which, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 491 days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. When these appeals were taken up for hearing, vide letters dated 22.04.2021 & 13.04.2021 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. The Ld. counsels for the assesseees have also submitted that they may be permitted to withdraw the appeals.

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

5. 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.

6. 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, the assesseees have prayed that they may be permitted to withdraw the appeals.

7. 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.

8. In the result, all the three appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced on the 05th May, 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: 05th May, 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