

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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

Sl. No.	आयकर अपील सं./ ITA Number	निर्धारण वर्ष/ Assessment Year	अपीलार्थी/ Appellant	प्रत्यर्थी/ Respondent
1. 2.	987/Chny/2020 & 988/Chny/2020	2011-12 & 2012-13	Shri Abdul Azeez Mohammed, Flat No.3F, Plot No.1432, 7 th Main Road, Anna Nagar, Chennai-600 040. [PAN: ADXPA 3172H]	The Income Tax Officer, Non-Corporate Ward- 7(1), Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. Saroj Kumar Parida, Advocate प्रत्यर्थी की ओर से /Respondent by : Mrs. R. Anitha, JCIT				
3.	646/Chny/2018	2014-15	M/s. Shelat Bros., 6, Keshav Iyer Street, Park Town, Chennai-600 003. [PAN: AABFS 4254P]	The Asst. Commissioner Income Tax, Non-Corporate Circle- 6, Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. M. Karunakaran, Advocate प्रत्यर्थी की ओर से /Respondent by : Mrs. R. Anitha, JCIT				
4.	3346/Chny/2018	2007-08	M/s. ISC Investment & Finance (P.) Ltd., (formerly India Switch Company (P) Ltd.) No.5, Mezzanine Floor, Thapar House, 37, Montieth Road, Egmore, Chennai-600 008. [PAN: AAACI 6337B]	The Deputy Commissioner of Income Tax, Corporate Range-2, Chennai.
अपीलार्थी की ओर से/ Appellant by : Mr. H. Yeshwanth Kumar, C.A प्रत्यर्थी की ओर से /Respondent by : Mrs. R. Anitha, JCIT				
सुनवाई की तारीख/Date of Hearing : 22.04.2021 घोषणा की तारीख /Date of Pronouncement : 03.05.2021				

आदेश / ORDER

PER BENCH:

This bunch of four appeals filed by different assessees are directed against the orders of learned Commissioner of Income Tax (Appeals), Chennai even dated 16.03.2020, 10.10.2017 & 28.09.2018 for respective assessment years.

2. When these appeals were taken up for hearing, vide letters dated 29.03.2021, 15.04.2021 & 21.04.2021, 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. They have also submitted that they may be permitted to withdraw the appeals.

3. The appeal in ITA No.3346/Chny/2018 for A.Y 2007-08, the learned counsel for the assessee has submitted the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further submitted that Form No.3 from the Designated authority is yet to be issued and would be submitted in due course and the same shall be furnished after issuance of Form 3. He has further submitted that the assessee may be permitted to withdraw the appeal.

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 in the all the appeals, except in ITA No.3346/Chny/2018 since, the Id. Counsel for the assessee has submitted that Form 3 would be submitted as and when it was issued 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 four appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced on the 03rd May, 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: 03rd 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