

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य, के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2986/Chny/2018  
निर्धारण वर्ष /Assessment Year: 2012-13

**The Dy. Commissioner of Income  
Tax,**  
Corporate Circle-1,  
Coimbatore.

(अपीलार्थी/Appellant)

**M/s. Suguna Foods P. Ltd.,**  
5<sup>th</sup> Floor, Jaya Enclave,  
**Vs.** 1057, Avinashi Road,  
Coimbatore – 641 018.  
**[PAN: AADCS 0655F]**  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. Suresh Periasamy, JCIT  
प्रत्यर्थी की ओर से /Respondent by : Mr. V. Balaji, C.A  
सुनवाई की तारीख/Date of Hearing : 03.05.2021  
घोषणा की तारीख /Date of Pronouncement : 03.05.2021

**आदेश / ORDER**

**PER SHRI V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order of the learned Commissioner of Income Tax (Appeals)-1, Coimbatore in I.T.A No.62/16-17 dated 14.08.2018 relevant to the Assessment Year 2012-13.

2. When this appeal is taken up for hearing, vide letter dated 30.04.2021, 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. He has also submitted that he may be permitted to withdraw the appeal.

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, 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 for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeal.

6. In view of the submissions of the assessee, the appeal filed by the Revenue is permitted to be withdrawn.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 In the result, the appeal of the Revenue is dismissed as withdrawn.

*Order pronounced on 03<sup>rd</sup> May, 2021 in Chennai.*

**Sd/-**  
**(एस. जयरामन)**  
**(S. JAYARAMAN)**

**लेखा सदस्य /ACCOUNTANT MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 03<sup>rd</sup> May, 2021.  
EDN, Sr. P.S

**Sd/-**  
**(वी दुर्गा राव)**  
**(V. DURGA RAO)**  
**न्यायिक सदस्य/JUDICIAL MEMBER**

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