

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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.1881/Chny/2011
निर्धारण वर्ष /Assessment Years: 2007-08

M/s. Siemens Limited,
(successor in interest to Siemens
Building Technologies Pvt. Ltd.,
Birla Aurora, Level 21, Plot No.1080,
Dr. Annie Besant Road,
Worli, Mumbai – 400 030.
[PAN: AAACS 0764L]

The Asst. Commissioner of
Income Tax,
Company Circle-VI(3),
Chennai.

(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos. 1368/Chny/2016 & 210/Chny/2018
निर्धारण वर्ष /Assessment Years: 2008-09 & 2009-10

M/s. Siemens Limited,
(successor in interest to Siemens
Building Technologies Pvt. Ltd.,
Birla Aurora, Level 21, Plot No.1080,
Dr. Annie Besant Road,
Worli, Mumbai – 400 030.
[PAN: AAACS 0764L]
(अपीलार्थी/Appellant)

The Asst./Dy. Commissioner of
Income Tax,
Company Circle-VI(3)/
Corporate Circle-VI(2),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: None
: Mr. G. Srinivasa Rao, CIT

सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of Pronouncement

: 29.06.2021
: 29.06.2021

आदेश / ORDER

PER SHRI V. DURGA RAO, JUDICIAL MEMBER:

These three appeals filed by the assessee are directed against the orders of the Asst. Commissioner of Income Tax, Company Circle-VI(3), Chennai dated 26.09.2011 for A.Y 2007-08 and the Learned Commissioner of Income Tax (Appeals)-15, Chennai dated 23.02.2016 & 27.09.2017 relevant to the assessment years 2008-09 and 2009-10 respectively.

2. When these appeals were taken up for hearing, none appeared on behalf of the assessee. The learned counsel for the assessee vide letter dated 09.04.2021 has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued in all the appeals. He has also submitted that he 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 assessee.

4. We have heard both the sides through video conferencing, 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 in all the appeals for the settlement of pending tax dispute. Accordingly, it prayed that it may be permitted to withdraw the appeals.

6. In view of the submissions of the assessee, the appeals filed by the assessee are 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, all the three appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 29th June, 2021 at Chennai.

Sd/-
(एस. जयरामन)
(S. JAYARAMAN)

लेखा सदस्य /ACCOUNTANT MEMBER

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

चेन्नई/Chennai, दिनांक/Dated: 29th June, 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