

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 Nos.145 & 146/Chny/2017
निर्धारण वर्ष /Assessment Years: 2011-12 & 2007-08

Shri Kamlesh Shantilal Jain,
No.7A, Prince Apartments,
No.59, Ormes Road,
Chennai – 600 010.
[PAN: AAFPJ 2745J]

(अपीलार्थी/**Appellant**)

अपीलार्थी की ओर से/ Appellant by

प्रत्यर्थी की ओर से /Respondent by

सुनवाई की तारीख/Date of Hearing

घोषणा की तारीख /Date of Pronouncement

The Asst. Commissioner of
Vs. Income Tax,
Non Corporate Circle-5(1),
Chennai.

(प्रत्यर्थी/**Respondent**)

: Mr. N. Arjunraj, C.A for
Mr. S.Sridhar, Advocate

: Mr. Suresh Periasamy, JCIT

: 06.07.2021

: 06.07.2021

आदेश / ORDER

PER BENCH:

These two appeals filed by the assessee are directed against the orders of the Commissioner of Income Tax (Appeals)-5, Chennai dated 17.10.2016 & 14.03.2016 for Assesment Years 2011-12 & 2007-08 respectively.

2. The appeals filed by the assessee in ITA No.145 & 146/Chny/2017 are delayed by 29 days and 250 days respectively, for which, the assessee has filed affidavits 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 in filing of the appeals stand condoned and the appeals are admitted for adjudication.

3. When these two appeals were taken up for hearing, the learned counsel for the assessee vide letters dated 28.06.2021 has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued in both the appeals. He has also submitted that he 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 assessee.

5. We have heard both the sides through video conferencing, perused the materials available on record and gone through the orders of the authorities below.

6. In this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 in both the appeals for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeals.

7. 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.

8. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 06th July, 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: 06th July, 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