

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

श्री वी दुर्गा रत्न, 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.3474/Chny/2016
निर्धारण वर्ष /Assessment Year: 2007-08

Shri M. Ganesan,
No.2/20, Fifth Street,
Thirumoothy Nagar,
Nungambakkam,
Chennai – 600 034.
[PAN: AAJHM 0787M]

The Income Tax Officer,
Non Corporate Ward-3(1),
Vs. Chennai.

(अपीलकर्ता/Appellant)

(प्रत्यर्थी/Respondent)

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

: Mr.Sathyanarayanan, Advocate
: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 07.07.2021

घोषणा की तारीख /Date of Pronouncement

: 07.07.2021

आदेश / ORDER

PER SHRI V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-4, Chennai in I.T.A No.223/2013-14/A.Y 2007-08/CIT(A)-4 dated 07.07.2021 relevant to the Assessment Year 2007-08.

2. When this appeal is taken up for hearing, the learned Counsel for the assessee has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further submission that the 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.

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 is yet to issue Form No.3 for the settlement of pending tax dispute. Since the ld. Counsel for the assessee has submitted that Form 3 would be submitted as and when it was issued and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the assessee is permitted to be withdrawn.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.

6. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 07th July, 2021 in 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: 07th 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