

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

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री एस. जयरामन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1099/Chny/2018
निर्धारण वर्ष /Assessment Year: 2014-15

M/s. Surya Oil & Extractions –
Pvt. Ltd.,
No.25, Salem Main Road,
Kallakurichi,
Villupuram – 606 202.

v. The Dy. Commissioner of
Income Tax,
Villupuram Circle,
Villupuram.

[PAN: AABCS 5017 R]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.H.Yeshwanth Kumar, CA
प्रत्यर्थी की ओर से /Respondent by : Mr.Suresh Periasamy, JCIT
सुनवाई की तारीख/Date of Hearing : 17.06.2021
घोषणा की तारीख/Dt. of Pronouncement : 17.06.2021

आदेश / ORDER

PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals), Puducherry, in ITA No.133/CIT(A)-PDY/2016-17 dated 21.08.2017 for the AY 2014-15.

2. This appeal filed by the assessee is delayed by '155' days, for which, the assessee has filed Affidavit for condonation of the delay, to which, the Revenue has not raised any serious objection. Consequently, the delay of

'155' days in filing of the appeal stands condoned and the appeal is disposed off on merits.

3. When this appeal was 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 and Form No.3 was also issued. He has submitted that he 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 Assessee.

5. We have heard both the sides, 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 for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeal.

7. In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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.

8. In the result, the appeal of the Assessee in ITA No.1099/Chny/2018 is dismissed as withdrawn.

Order pronounced on the 17th day of June, 2021, in Chennai.

Sd/-

(एस. जयरामन)

(S. JAYARAMAN)

लेखा सदस्य /**ACCOUNTANT MEMBER**

Sd/-

(धुव्वुरु आर.एल. रेड्डी)

(DUVVURU R.L. REDDY)

न्यायिक सदस्य /**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 17th June, 2021.

TLN

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