

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, लेखा सदस्य के समक्ष

BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.3466 & 3467/Chny/2019
निर्धारण वर्ष /Assessment Years: 2014-15 & 2015-16

The Dy. Commissioner of Income
Tax, Corporate Circle-1(1),
Chennai-600 034.

(अपीलार्थी/**Appellant**)

vs. M/s.AS Shipping Agencies (P)
Ltd.,
No.113, Armenian Street,
Chennai-600 001.
[PAN: AAACA 2906 N]

(प्रत्यर्थी/**Respondent**)

Department by
Assessee by

: Mr.G.Johnson, Addl.CIT
: Mr.Saroj Kumar Parida, Adv.

आयकर अपील सं./ITA No.1127/Chny/2018
निर्धारण वर्ष /Assessment Year: 2014-15

M/s.Aban Hotels & Resorts Ltd.,
No.113,
Janpriya Crest Pantheon Road,
Egmore,
Chennai-600 008.
[PAN: AAACA 9433 E]
(अपीलार्थी/**Appellant**)

vs. The Dy. Commissioner of
Income Tax,
Corporate Circle-1(1),
Chennai-600 034.

(प्रत्यर्थी/**Respondent**)

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

: Mr. Saroj Kumar Parida, Adv.
: Mr. G.Johnson, Addl.CIT

आयकर अपील सं./ITA No.469/Chny/2019
निर्धारण वर्ष /Assessment Year: 2015-16

M/s.Iswarya Health Care,
No.12, First Main Road,
Kasthuribai Nagar, Adyar,
Chennai-600 020.
[PAN: AADFI 8643 L]
(अपीलार्थी/**Appellant**)

vs. The Asst. Commissioner of
Income Tax
Non-Corporate Circle-15(1),
Chennai-600 034.

(प्रत्यर्थी/**Respondent**)

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अपीलार्थी की ओर से/ Appellant by : Mr. T.S.Lakshmi –
Venkataraman, FCA.
प्रत्यर्थी की ओर से /Respondent by : Mr. G.Johnson, Addl.CIT

**आयकर अपील सं./ITA Nos.2694 & 2695/Chny/2019
निर्धारण वर्ष /Assessment Year: 2012-13**

Mr.Babu Manoharan,
56C, Old Mahabalipuram Road,
Sholinganallur,
Chennai-600 119.
[PAN: AAHPM 9218 P]
(अपीलार्थी/Appellant)

vs. The Dy. Commissioner of
Income Tax,
Central Circle-1(3),
Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. N. Anush Shanker, CA
प्रत्यर्थी की ओर से /Respondent by : Mr. G.Johnson, Addl.CIT

**आयकर अपील सं./ITA No.2234/Chny/2019
निर्धारण वर्ष /Assessment Year: 2012-13**

Mr.Rajendra Kumar Hirawat,
No.10, Monteith Lane,
Egmore, Chennai.
[PAN: AAAPH 6105 P]
(अपीलार्थी/Appellant)

vs. The Asst. Commissioner of
Income Tax,
Non-Corporation Circle-9(1),
Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. D. Anand, Adv.
प्रत्यर्थी की ओर से /Respondent by : Mr. G.Johnson, Addl.CIT

**आयकर अपील सं./ITA No.2629/Chny/2018
निर्धारण वर्ष /Assessment Year: 2012-13**

Mr.Samuel Yesudassan,
New No.2/118 (Old No.2/85),
6th Street, Jayalakshmi Nagar,
Kattupakkam,
Chennai-600 056.
[PAN: BNFPS 4398 G]
(अपीलार्थी/Appellant)

vs. The Income Tax Officer,
International Taxation-2(2),
Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. T. Banusekar, CA
प्रत्यर्थी की ओर से /Respondent by : Mr. G.Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 28.06.2021
घोषणा की तारीख /Date of Pronouncement : 28.06.2021

आदेश / ORDER

PER BENCH:

ITA Nos.3466 & 3467/Chny/2019 are the appeals filed by the Revenue against the order of the Commissioner of Income Tax (Appeals)-4, Chennai, in ITA No.149 & 185/17-18/CIT(A)-4 dated 09.10.2019 for the AYs 2014-15 & 2015-16 respectively. ITA No.1127/Chny/2018 is an appeal filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-3, Chennai, in ITA No.368/16-17/A-3 dated 29.12.2017 for the AY 2014-15. ITA No.469/Chny/2019 is an appeal filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-15, Chennai, in ITA No.114/2017-18/CIT(A)-15 dated 23.11.2018 for the AY 2015-16. ITA Nos.2694 & 2695/Chny/2019 are the appeals filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-18, Chennai in ITA No.316/15-16 dated 29.07.2019 & in ITA No.894/15-16 dated 07.08.2019 for the AY 2012-13. ITA No.2234/Chny/2019 is an appeal filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-10, Chennai, in ITA No.96/18-19/CIT(A)-10 dated 20.05.2019 for the AY 2012-13. ITA No.2629/Chny/2018 is an appeal filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-16, Chennai, in ITA No.39/CIT(A)-16/2012-13 dated 07.02.2017 for the AY 2012-13.

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2. ITA No.2629/Chny/2018 filed by the assessee is delayed by '522' 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 '522' days in filing of the appeal stands condoned and the appeal is disposed off on merits.

3. When these appeals were taken up for hearing, the learned Counsels for the Assesseees have submitted that the Assesseees have opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued. It has submitted that it 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 Counsels for the Assesseees.

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 Assesseees have 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, it prayed that it may be permitted to withdraw these appeals.

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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, all the appeals filed by the assessee as well as Revenue are dismissed as withdrawn.

Order pronounced on the 28th day of June, 2021, in Chennai.

Sd/-
(जी. मंजूनाथा)
(G. MANJUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(धुव्वुरु आर.एल. रेड्डी)
(DUVVURU R.L. REDDY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 28th 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