

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

Sl. No.	Appeal No.	Asst year	Appellant	Respondent
1	ITA No. 2513/Chny/2019	2015-16	M/s. Coromandel Engineering Co Ltd., No.43, Parrys House, 5 th Floor, Moore Street, Parrys, Chennai – 600 001. PAN: AACT 7989E AR: Shri Saroj Kumar Parida, Advocate	The DCIT, Corporate Circle 1(2) Chennai - 34. DR: Shri G. Johnson, Addl.CIT
2	ITA No. 308/Chny/2020	2015-16	M/s. V M A Shivalayam Kailayam Trust, 44-A, Second Agraharam, Salem – 636 001. PAN: AAATV 7958E AR: Shri T. Vasudevan, Advocate	The ITO, Exemptions Ward, Salem DR: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 06.07.2021

घोषणा की तारीख/Date of Pronouncement : 06.07.2021

आदेश / O R D E R

Per G Manjunatha, AM:

These appeals filed by different assesseees are directed against orders of learned Commissioner of Income Tax (Appeals), Chennai / Salem even dated 15.07.2019 / 21.06.2019 for assessment year 2015-16.

2. At the outset, we find that the appeal filed by the assessee in ITA No.308/Chny/2020 is time barred by limitation for which necessary petition for condonation of delay along with affidavit explaining the reasons for the delay has been filed. The Id. counsel submitted that assessee could not file appeal within the time allowed under the Act, therefore delay may be condoned. Having heard both sides and considered the petition filed by the assessee for condonation of delay, we are of the considered view that reason given by assessee for not filing the appeal within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. We have heard the counsels for the assessees and the Id. DR and also perused the materials available on record. At the time of hearing, learned counsels for the assessees have filed a letter along with Form No.3 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessees have availed the VSVS scheme to settle their pending disputes. The Id.counsels for the assessees further submitted that the Department has accepted applications filed by the assessees and issued Form 3 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id.counsels for the assessees submitted that the assessees may be permitted to withdraw

the appeals. The Id.DR on the other hand has no objection for withdrawing appeals filed by the assesseees. Therefore, considering the fact that the assesseees have filed application for withdrawal of appeals and have also filed Form 3 issued by the Department, we dismiss the appeals filed by the assesseees as withdrawn. However, a liberty is given to the assesseees to restore the appeals, in case the application filed by the assesseees before the Designated Authority, is rejected for any reason.

4. In the result, all the appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 6th July, 2021 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

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

चेन्नई/Chennai,
दिनांक/Dated, the 6th July, 2021

RSR

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| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |