

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

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1515, 1516, 2715 & 2716/Chny/2019
निर्धारण वर्ष /Assessment Years: 2011-12 & 2012-13

Smt. V. Palrathi,
No.49, Kapali Nagar,
TTC Nagar Main Road,
Guduvanchery – 603 202.
[PAN: BFBPP 5707C]
(अपीलार्थी/**Appellant**)

The Income Tax Officer,
Vs. Non Corporate Ward-22(3),
Chennai.

(प्रत्यर्थी/**Respondent**)

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

: Mr. P. Hari, Advocate
: Mr. C. Johnson, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 14.07.2021

घोषणा की तारीख /Date of Pronouncement

: 14.07.2021

आदेश / ORDER

PER BENCH:

These four appeals filed by the assessee are directed against the orders of the Learned Commissioner of Income Tax(Appeals)-10, Chennai dated 28.02.2019 & 28.05.2019 for Assessment Years 2011-12 & 2012-13 respectively.

2. When these appeals were taken up for hearing. The learned counsel for the assessee vide letter dated 12.07.2021 has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued in all the appeals. He has also submitted that he may be permitted to withdraw the appeals.

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 has issued Form No.3 in all the appeals for the settlement of pending tax dispute. Accordingly, she prayed that she may be permitted to withdraw the appeals.

6. In view of the submissions of the assessee, the appeals filed by the assessee are permitted to be withdrawn.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.

7. In the result, all the four appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 14th July, 2021 at Chennai.

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

Sd/-
(वी दुर्गा राव)
(V. DURGA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 14th 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