

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 No.3041/Chny/2019
निर्धारण वर्ष /Assessment Year: 2013-14

Shri P.C. Subramaniam,
No.188, Sukrawarpet Street,
Coimbatore-641 001.

vs. The Dy. Commissioner of
Income Tax,
Non. Corp. Circle-1,
Coimbatore.

[PAN: ACCPS 5346 P]
(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by	:	Mr.P.C.Subramaniam
प्रत्यर्थी की ओर से /Respondent by	:	Mr.G. Johnson, Addl.CIT
सुनवाई की तारीख/Date of Hearing	:	01.07.2021
घोषणा की तारीख /Date of Pronouncement	:	01.07.2021

आदेश / ORDER

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeal), Coimbatore-2, in Order No.ITBA/APL/S/250/2019-20/1017569917(1) dated 26.08.2019 for the AY 2013-14.

2. When this appeal was taken up for hearing, by filing Form Nos.1 & 2, the Assessee has submitted that he has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further a submission that 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 No.3. He has further submitted that he 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 Assessee.

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4. We have 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 by filing Form Nos.1 & 2 and the Designated Authority is yet to issue Form No.3 for the settlement of pending tax dispute. Since the Assessee has submitted that Form No.3 would be submitted as and when it is 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and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn.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 In the result, the appeal of the Assessee in ITA No.3041/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 01st day of July, 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: 01st July, 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