

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' 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.1860/Chny/2019
निर्धारण वर्ष /Assessment Year: 2010-11

Shri Pachanbhai Patel,
No.15, 200 Feet Inner Ring Road,
Ponnamman Medu,
Chennai-600 110.
[PAN: AHIPP 7121 J]
(अपीलार्थी/Appellant)

vs. The Commissioner of Income
Tax(A)-12,
121, M.G.Road,
Nungambakkam, Chennai.
(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA Nos.1861/Chny/2019
निर्धारण वर्ष /Assessment Year: 2010-11

M/s.Pachanbhai Patel, HUF
No.16, 200 Feet Inner Ring Road,
Ponnamman Medu,
Chennai-600 110.
[PAN: AAGHP 4166 E]
(अपीलार्थी/Appellant)

vs. The Commissioner of Income
Tax(A)-12,
121, M.G.Road,
Nungambakkam, Chennai.
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by
सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of Pronouncement

: Ms.Lekha, FCA
: Mr.Suresh Periasamy, JCIT
: 16.07.2021
: 16.07.2021

आदेश / ORDER

PER BENCH:

The assessee filed these appeals against the order of the Commissioner of Income Tax (Appeals)-12, Chennai, in ITA No.247/CIT(A)-12/16-17 dated 28.02.2019 and in ITA No.246/CIT(A)-12/16-17 dated 28.02.2019 for the AY 2010-11.

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2. These appeals filed by the assessee are delayed by '30' days, for which, the assessee has filed Affidavit for '29' days requesting for condonation of delay, to which, the Revenue has not raised any serious objection. Consequently, the delay of '30' days in filing of these appeals stand condoned and admitted for adjudication.

3. The learned Counsel for the assessee has submitted that the assessee has filed an application for grant of early hearing of these appeals and he opted to avail the Vivad-se-Vishwas Scheme 2020, to which, Id.DR has not raised any objection to the submissions of the Id.Counsel for the assessee.

4. When these appeals were 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 appeals.

5. On the other hand, the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the Assessee.

6. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

7. In these cases, the Assessee has filed an application seeking grant of early hearing of these appeals and moreover, the Assessee has also 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 the Assessee may be permitted to withdraw the appeals.

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8. 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.

9. In the result, the appeals of the Assessee in ITA No.1860 & 1861/Chny/2019 are dismissed as withdrawn.

Order pronounced on the 16th 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: 16th 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