

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

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

आयकर अपील सं./ITA No.560/Chny/2017
निर्धारण वर्ष /Assessment Year: 2004-05

M/s. Super Spinning Mills Ltd.,
Elgi Towers PB 7113,
Green Fields, Puliyakulam Road,
Coimbatore – 641 045.
[PAN: AADCS 0672G]

**The Dy. Commissioner of
Income Tax,**
Vs. Company Circle-I(2),
Coimbatore.

(अपीलकर्ता/Appellant)

(प्रत्यर्था/Respondent)

अपीलकर्ता की ओर से/ Appellant by
प्रत्यर्था की ओर से /Respondent by

: Mr.S. Sridhar, Advocate
: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 19.07.2021

घोषणा की तारीख /Date of Pronouncement

: 19.07.2021

आदेश / ORDER

PER SHRI V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-1, Chennai in I.T.A No.62/10-11dated 31.08.2016 relevant to the Assessment Year 2004-05.

2. The appeal filed by the assessee is delayed by 104 days, for which, the assessee has filed an affidavit for condonation of the delay, to which, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 104 days in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. When this appeal is taken up for hearing, vide letter dated 19.07.2021, 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 also submitted that he 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 Counsel for the assessee.

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

6. In this case, the assessee has 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 the appeal.

7. In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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.

8. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 19th July, 2021 in Chennai.

Sd/-
(श्री जी मंजूनाथ)
(G. MANJUNATHA)

लेखासदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai, दिनांक/Dated: 19th July, 2021.
EDN, Sr. P.S

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

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