

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'D' 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 No.:2622/CHNY/2019

निर्धारण वर्ष / Assessment Year: 2017-18

**M/s. Aqua Engineers and  
Consultants India (P.) Ltd.,**  
No.5, LGP Complex,  
Near Porur Toll Plaza,  
200 Feet, Chennai Bye Pass Road,  
Vanagaram,  
Chennai – 600 095.  
**PAN: AAJCA 3508M**

**The Dy. Commissioner of  
Income Tax,**  
v. Non-Corporate Circle -8(1),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri S. Sridhar, Advocate  
: Mrs. R. Anita, JCIT

सुनवाई की तारीख/Date of Hearing

: 19.07.2021

घोषणा की तारीख/Date of Pronouncement

: 19.07.2021

**आदेश /O R D E R**

**PER G MANJUNATHA, AM:**

This appeal filed by the assessee is directed against order of learned Commissioner of Income Tax (Appeals)-9, Chennai dated 18.07.2019 for assessment year 2017-18.

2. We have heard the counsel for the assessee and the Id. DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No.3 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted

that the assessee has availed the VSVS scheme to settle its pending disputes. The Id.counsel for the assessee further submitted that the Department has accepted application filed by the assessee and issued Form 3 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id.counsel for the assessee submitted that the assessee may be permitted to withdraw the appeal. The Id.DR on the other hand has no objection for withdrawing appeal filed by the assessee. Therefore, considering the fact that the assessee has filed application for withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 19<sup>th</sup> July, 2021 at Chennai.

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

**Sd/-**

(जी. मंजुनाथ)

**(G. MANJUNATHA)**

लेखा सदस्य /**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated, the 19<sup>th</sup> July, 2021

**EDN**

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (अपील)/CIT(A)

4. आयकर आयुक्त /CIT

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF.