

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री वी दुर्गराव, न्यायिक सदस्य एवं श्री जी मंजुनाथ लेखक सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.845/Chny/2018  
निर्धारण वर्ष /Assessment Year: 2014-15

**Smt. Lakshmi Devi,**  
No.10, Subbiah Naidu Street,  
New Ewart School, Vepery,  
Chennai – 600 007.  
**[PAN: AADPD 8227B]**

**The Income Tax Officer,**  
Non Corporate Ward-9(1),  
**Vs. Chennai.**

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by : Mr. D. Anand, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mrs. R. Anita, JCIT

सुनवाई की तारीख/Date of Hearing : 19.07.2021  
घोषणकी 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)-10, Chennai in I.T.A No.182/16-17/CIT(A)-10 dated 27.12.2017 relevant to the Assessment Year 2014-15.

2. When this appeal is 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 also 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 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 for the settlement of pending tax dispute. Accordingly, she prayed that she may be permitted to withdraw the appeal.

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 In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

*Order pronounced on 19<sup>th</sup> July, 2021 in Chennai.*

**Sd/-**  
(श्री जी मंजूनथ) [D]  
**(G. MANJUNATHA)**

लेखक सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 19<sup>th</sup> 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