

**आयकर अपीलीय अधिकरण, 'ए' न्याय पीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI**  
**श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष**  
**BEFORE SHRI V.DURGA RAO, JUDICIAL MEMBER**  
**AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.827/Chny/2019**

(निर्धारणवर्ष / Assessment Year: 2012-13 )

Mrs. Rekha Jain 4, Dr.Alagappa Road, Puraswalkkam, Chennai-600 084.	Vs	The Income Tax Officer, Non-Corporate Ward-9(5) Chennai-34.
PAN: ALNPS 7422G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

&

**आयकर अपील सं./I.T.A.No.828/Chny/2019**

(निर्धारणवर्ष / Assessment Year: 2014-15 )

Ramesh Kumar (HUF) 113, Vaibhav Apptts, 62, EVK Sampath Road, Vepery Chennai-600 0007.	Vs	The Income Tax Officer, Non-Corporate Ward-9(5) Chennai-34.
PAN: AAEHR 3984C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mr. S.Sridhar, Advocate
प्रत्यर्थी की ओरसे/Respondent by	:	Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of hearing	:	26.07.2021
घोषणा की तारीख /Date of Pronouncement	:	26.07.2021

**आदेश / ORDER**

**PER G.MANJUNATH, AM:**

These two appeals filed by different assesseees are directed against separate orders passed by the learned CIT(A)-10, Chennai dated 31.12.2018 & 31.01.2019 and pertain to assessment years 2012-13 and 2014-15 respectively.

2. At the outset, we find that appeal filed by assessee in ITA No.827/Chny/2019 is barred by limitation for which necessary

petition for condonation of delay along with affidavit explaining the reasons for the delay has been filed. The learned counsel submitted that assessee could not file appeal within the time allowed under the Act, therefore delay may be condoned. Having heard both sides and considered the petition filed by the assessee for condonation of delay, we are of the considered view that reasons given by assessee for not filing the appeal within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. 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 applications filed by the assessee in these appeals and issued Form 3 quantifying amount of taxes payable under VSVS scheme. Therefore, the

Id.counsel for the assessee submitted that the assessees may be permitted to withdraw the above appeals. The Id.DR on the other hand has no objection for withdrawing above appeals filed by the assessees. Therefore, considering the fact that both these assessees have filed separate application for withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeals filed by the assessee(s) as withdrawn. However, a liberty is given to the assessee(s) to restore the appeals, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

4. In the result, both these appeals filed by the assessees are dismissed as withdrawn.

Order pronounced in the open court on 26<sup>th</sup> July, 2021

Sd/-

( वी. दुर्गा राव )

(V.Durga Rao)

न्यायिक सदस्य /Judicial Member

चेन्नई/Chennai,

दिनांक/Dated 26<sup>th</sup> July, 2021

DS

Sd/-

( जी. मंजुनाथ )

( G.Manjunatha )

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                    |                         |                              |
|--------------------|-------------------------|------------------------------|
| 1. Appellant       | 2. Respondent           | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF.            |