

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.:1249/CHNY/2017

निर्धारण वर्ष / Assessment Year: 2012-13

Shri Devaki Nandan Goyal,
No.15, Abdul Rahiman Road,
Race Course,
Coimbatore – 641 018.

The DCIT,
v. Non-Corporate Circle -1,
Coimbatore.

PAN: AAXPG 3866H

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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

: Shri S. Sridhar, Advocate
: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 07.07.2021

घोषणा की तारीख/Date of Pronouncement

: 07.07.2021

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)-2, Coimbatore dated 31.03.2017 for assessment year 2012-13.

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withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 7th July, 2021 at Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(जी. मंजुनाथ)
(G. MANJUNATHA)
लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated, the 7th July, 2021

RSR

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