

आयकर अपीलीय 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./I.T.A No.1579/Chny/2018
Assessment Year: 2012 - 2013

The Deputy Commissioner of
Income Tax,
Corporate Circle – 1,
No.63-A, Race Course Road,
Coimbatore

(अपीलार्थी/Appellant)

M/s. The Peria Karamalai Tea &
Produce Company Limited,
Vs. Panchratn,
286 Race Course Road,
Coimbatore – 641 018
[PAN: AA ACT 7928H]
(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A No.1404/Chny/2018
Assessment Year: 2012 - 2013

M/s. The Peria Karamalai Tea &
Produce Company Limited,
Panchratn,
286 Race Course Road,
Coimbatore – 641 018
[PAN: AA ACT 7928H]

(अपीलार्थी/Appellant)

The Additional Commissioner of
Income Tax,
Vs. Corporate Range,
Coimbatore

(प्रत्यर्थी/Respondent)

Department by
Assessee by

: Ms. R. Anita, JCIT
: Mr. Saroj Kumar Parida,
Advocate

सुनवाई की तारीख/Date of Hearing

: 17.06.2021

घोषणा की तारीख /Date of Pronouncement

: 17.06.2021

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

I.T.A.No.1579/Chny/2018 is an appeal filed by the Revenue & I.T.A. No.1404/Chny/2018 is an appeal filed by the Assessee against the order of the Commissioner of Income Tax (Appeals)-1, in Appeal No.103/15-16 dated 01.02.2018 for the Assessment Year 2012 - 2013.

2. As far as the merits of the case is concerned, the Assessee has opted to avail the [Vivad-se-Vishwas](#) Scheme 2020 and Form No.3 issued by the Designated Authority has been received. He has 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, 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, he prayed that he 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 In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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, both the appeals filed by the Revenue as well as the Assessee are dismissed as withdrawn.

Order pronounced on 17th June, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 17th June, 2021

IA, Sr. PS

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