

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A No.35/Chny/2021  
**Assessment Year: 2006 - 2007**

Smt. M. Vimalamma,  
Plot No.2242, AF Block,  
6<sup>th</sup> Street, 11<sup>th</sup> Main Road,  
Annanagar, Chennai – 600 040.

**[PAN: ACIPV 3875C]**

**(अपीलार्थी/Appellant)**

The Assistant Commissioner of  
Income Tax,

**Vs.** Business Circle – XIV,  
Chennai – 600 034.

**(प्रत्यर्थी/Respondent)**

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

: Mr. D. Anand, Advocate  
: Ms. R. Anita, JCIT

सुनवाई की तारीख/Date of Hearing

: 21.06.2021

घोषणा की तारीख /Date of Pronouncement

: 21.06.2021

**आदेश / ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is against the order of the learned Commissioner of Income Tax, (Appeals)-7 in I.T.A. No.9/CIT(A)-7/2013-14, dated 23.01.2015 relevant to the Assessment Year 2006 – 2007.

2. In this case, there is a delay of 2156 days in filing the appeal.

The Tribunal has adjudicated the condonation petition for the delay of

2156 days in filing the appeal and condoned the delay vide order dated 9<sup>th</sup> March, 2021. Accordingly, we proceed to adjudicate the appeal on merits.

3. As far as the merits of the case is concerned, the learned Counsel for the Assessee has submitted that the Assessee has availed [Vivad-se-Vishwas](#) Scheme 2020 and Form No.5 was issued by the Designated Authority and the Assessee has paid the taxes towards full and final settlement. He has submitted that the Assessee may be permitted to withdraw the appeal.

4. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the Assessee.

5. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

6. In this case, the Assessee has availed the [Vivad-se-Vishwas](#) Scheme 2020 and Form No.5 was issued by the Designated Authority and the Assessee has paid the taxes towards full and final settlement. Accordingly, he prayed that he may be permitted to withdraw the appeal.

7. In view of the submissions of the learned Counsel for the Assessee, we find that the Assessee has paid the dues towards full and final settlement of the tax arrears under [Vivad-se-Vishwas Scheme 2020](#). Thus, the appeal filed by the Assessee is permitted to be withdrawn.

8. In the result, the appeal of the Assessee in I.T.A. No.35/Chny/2021 is dismissed as withdrawn.

*Order pronounced on 21<sup>st</sup> June, 2021 in Chennai.*

**Sd/-**

(श्री एस. जयरामन)

**(S. JAYARAMAN)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(वी दुर्गा राव)

**(V. DURGA RAO)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 21<sup>st</sup> 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