

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' 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.816/Chny/2017  
**Assessment Year: 2012 - 2013**

The Income Tax Officer,  
Non Corporate Ward– 1(3)  
Chennai – 600 034.

M/s. Malles Rajarajeswari,  
No.19, Tanjore Road,  
T. Nagar, Chennai – 600 017.  
**[PAN: AAOFM 2823M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A No.1649/Chny/2017  
**Assessment Year: 2008 - 2009**

M/s. Malles Rajarajeswari,  
No.19, Tanjore Road,  
T. Nagar, Chennai – 600 017.  
**[PAN: AAOFM 2823M]**

**Vs.** The Income Tax Officer,  
Non Corporate Ward– 1(3)  
Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A No.486/Chny/2017  
**Assessment Year: 2012 - 2013**

M/s. Malles AV Gardens,  
No.19, Tanjore Road,  
T. Nagar, Chennai – 600 017.  
**[PAN: AAPFM 2559M]**

**Vs.** The Income Tax Officer,  
Non Corporate Ward– 1(3)  
Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A No.815/Chny/2017  
Assessment Year: 2012 - 2013

The Income Tax Officer,  
Non Corporate Ward- 1(3)  
Chennai – 600 034.

M/s. Malles AV Gardens,  
No.19, Tanjore Road,  
T. Nagar,  
Chennai – 600 017.  
[PAN: AAPFM 2559M]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. S. Sridhar, Advocate  
प्रत्यर्थी की ओर से /Respondent by : Mr. G. Srinivasa Rao, CIT  
सुनवाई की तारीख/Date of Hearing : 22.06.2021  
घोषणा की तारीख /Date of Pronouncement : 22.06.2021

आदेश / ORDER

PER BENCH:

I.T.A. No.816/Chny/2017 is an appeal filed by the Revenue & I.T.A. No.1649/Chny/2017 is an appeal filed by the Assessee against the order of the learned Commissioner of Income Tax (Appeals)-2 in Appeal No.I.T.A. No.91/CIT(A)-2/2012-2013 dated 27.01.2017 & I.T.A. No.231/CIT(A)-2/2015-16 dated 30.05.2017 for the Assessment Year 2012 – 2013 and 2008 – 2009 respectively.

2. I.T.A. No.486/Chny/2017 is an appeal filed by the Assessee & I.T.A. No.815/Chny/2017 is an appeal filed by the Revenue against the

consolidated order of the learned Commissioner of Income Tax (Appeals)-2 in Appeal No.I.T.A. No.92/CIT(A)-2/2015-16 dated 27.01.2017 both for the Assessment Year 2012 – 2013.

3. As far as the merits of the case is concerned, the Assessee/Revenue has opted to avail the [Vivad-se-Vishwas](#) Scheme 2020 and Form No.3 issued by the Designated Authority has been received. The learned Counsel for the Assessee has submitted that they 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/Revenue 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 they may be permitted to withdraw the appeal.

7. In view of the submissions of the Assessee/Revenue, the appeals are permitted to be withdrawn. However, it is open to the Assessee/Revenue to approach the Tribunal by filing an appropriate application in the event of any injustice caused in respect of the settlement of dispute relating to the [Vivad-se-Vishwas](#) Scheme 2020.

8. In the result, all the four appeals of the Assessee in I.T.A. No.1649/Chny/2017 & I.T.A. No.486/Chny/2017 as well as the Revenue in I.T.A. No. 815/Chny/2017 & I.T.A. No.816/Chny/2017 respectively are dismissed as withdrawn.

*Order pronounced on 22<sup>nd</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: 22<sup>nd</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