

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

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री एस. जयरामन, लेखा सदस्य के समक्ष

BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1412/Chny/2019
निर्धारण वर्ष /Assessment Year: 2008-09

M/s.Sunitha Leather Trading Co. v. The Income Tax Officer,
(Madras) Pvt. Ltd., Corporate Ward-6(4),
No.7, Thiruneermalai Road, Chennai.
Nagalkeni, Pallavaram, Chennai-600 044.
[PAN: AAJCS 1457 P]
(अपीलार्थी/Appellant) (प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : Mr.G.Johnson, Addl.CIT
सुनवाई की तारीख/Date of Hearing : 27.07.2021
घोषणा की तारीख/Dt. of
Pronouncement : 27.07.2021

आदेश / ORDER

PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-15, Chennai, in ITA No.116/CIT(A)-15/2015-16 dated 28.12.2018 for the AY 2008-09.

2. This appeal filed by the assessee is delayed by '57' days, for which, the assessee has filed the affidavit for '28' days requesting for condonation of delay, to which, the Revenue has not raised any

serious objection. Consequently, the delay of '57' days in filing of the appeal stands condoned and admitted for adjudication.

3. When this appeal was taken up for hearing, the learned Counsel for the Assessee has submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued. It has submitted that it 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 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, it prayed that it may be permitted to withdraw the appeal.

7. In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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.

8. In the result, the appeal of the Assessee in ITA No.1412/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 27th day of July, 2021, in Chennai.

Sd/-
(एस. जयरामन)
(S. JAYARAMAN)
लेखासदस्य /**ACCOUNTANT**
MEMBER

Sd/-
(धुव्वुरु आर.एल. रेड्डी)
(DUVVURU R.L. REDDY)
न्यायिक सदस्य /**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 27th July, 2021.
TLN

आदेश की प्रतिलिपि अग्रेषित /**Copy to:**

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