

आयकर अपीलीय अधिकरण, 'ए' न्यायापीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.20 & 21/Chny/2020
निर्धारण वर्ष /Assessment Years: 2009-10 & 2010-11

Shri Thirunavukarasu Sivalingam,
No.169, A-19, Arcot Terrace,
NSK Salai, Vadapalani.
Chennai – 600 026.
[PAN: AKUPS 2659H]

The Asst. Commissioner of
Vs. Income Tax,
Central Circle-1(3),
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by

: Mr. S.Sridhar, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 04.08.2021

घोषणा की तारीख /Date of Pronouncement

: 04.08.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

These two appeals filed by the assessee are directed against the orders of the Commissioner of Income Tax (Appeals)-16, Chennai in ITA Nos. 143/144/CIT(A)-18/2016-17 dated 22.10.2019 for Assesment Years 2009-10 & 2010-11 respectively.

2. When these two appeals were 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 in both the appeals. He has also submitted that he may be permitted to withdraw the appeals.

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 through video conferencing, 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 in both the appeals for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeals.

6. In view of the submissions of the assessee, the appeals filed by the assessee are permitted to be withdrawn.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 In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 04th August, 2021 at Chennai.

Sd/-

(श्री जी मंजूनथ) [Signature]

(G. MANJUNATHA)

लेखासदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव) [Signature]

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 04th August, 2021.

EDN/-

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