

**आयकर अपीलीय अधिकरण, "ए" न्याय पीठ, 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./I.T.A.No.2807/Chny/2019

(निर्धारणवर्ष / Assessment Year: 2012-13)

Mrs. Purushothaman Sheena, 346A, Pantheon Road, Egmore, Chennai -600 008.	Vs	The Assistant Commissioner of Income Tax, Non-Corporate Circle-9, Chennai.
PAN: AAIPS 8326F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Mr. S.Sridhar, Advocate
प्रत्यर्थी की ओरसे/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 G.MANJUNATHA, AM:**

This appeal filed by the assessee is directed against the order passed by the learned CIT(A)-10, Chennai dated 31.01.2019 and pertains to assessment year 2012-13.

2. At the outset, we find that there is a delay in filing the appeal by the assessee for 123 days for which necessary petition for condonation of delay explaining the reasons for the delay has been filed. The learned counsel submitted that assessee could not file appeal within the time allowed under the Act, therefore delay may be condoned. Having heard both sides and considered the petition filed by the assessee for condonation of delay, we are of the considered view that

reasons given by assessee for not filing the appeal within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. We have heard learned counsel for the assessee and learned DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No.3 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessee has availed the VSVS scheme to settle its pending disputes. The Id.counsel for the assessee further submitted that the Department has accepted application filed by the assessee and issued Form 3 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id. counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing the appeal as the Designated Authority has issued Form 3. Therefore, considering the fact that the assessee has filed application for withdrawal of appeal and has also filed Form 3 issued by the

Department, we dismiss the appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 4<sup>th</sup> August, 2021

Sd/-  
( वी. दुर्गा राव )  
(V.Durga Rao)  
न्यायिक सदस्य /Judicial Member  
चेन्नई/Chennai,  
दिनांक/Dated 4<sup>th</sup> August, 2021  
DS

Sd/-  
( जी. मंजुनाथ )  
( G.Manjunatha )  
लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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