

**आयकर अपीलीय अधिकरण, 'सी' न्याय पीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, CHENNAI**  
**श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी.मंजुनाथ, लेखा सदस्य के समक्ष**  
**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER**  
**AND SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.263/Chny/2020

(निर्धारणवर्ष / Assessment Year: 2016-17)

M/s. Ponds Exports Ltd. Unilever House, B.D.Sawant Marg, Chakala, Andheri East, Mumbai-400 099.	Vs	The Assistant Commissioner of Income Tax, Corporate Circle-5(2) Chennai.
PAN: AAACP 4402E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. Vani Saxena, Advocate
प्रत्यर्थी की ओरसे/Respondent by	:	Mr.G.Johnson, Addl.CIT

सुनवाई की तारीख/Date of hearing	:	09.08.2021
घोषणा की तारीख /Date of Pronouncement	:	09.08.2021

**आदेश / ORDER**

**PER G.MANJUNATHA, AM:**

This appeal filed by the assessee is directed against the order passed by the learned CIT(A)-3, Chennai dated 21.11.2019 and pertains to assessment year 2016-17.

2. 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 ld.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 counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn.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withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn.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.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 9<sup>th</sup> August, 2021

Sd/-  
**(धुव्वुरु आर.एल रेड्डी)**  
 (Duvvuru RL Reddy)  
 न्यायिक सदस्य /Judicial Member

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

चेन्नई/Chennai,

दिनांक/Dated 9<sup>th</sup> August, 2021

DS

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.