

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

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./ITA No.552/Chny/2020
निर्धारण वर्ष /Assessment Year: 2012-13

Smt. Shilpa M. Jain,
#91, Tirupalai Street 1st Floor,
Sowcarpet,
Chennai – 600 079.
[PAN: AGXPJ 9692C]

The Income Tax Officer,
Non-Corporate Ward-6(3),
Vs. Chennai.

(अपीलकर्ता/Appellant)

(प्रत्यर्था/Respondent)

अपीलकर्ता की ओर से/ Appellant by
प्रत्यर्था की ओर से /Respondent by

: Mr. Anandd Babunath, FCA
: Mr. Suresh Periasamy, JCIT

सुनवाई की तारीख/Date of Hearing

: 10.08.2021

घोषणा की तारीख /Date of Pronouncement

: 10.08.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-5, Chennai in I.T.A No.81/CIT(A)-5/2018-19 dated 17.12.2019 relevant to the Assessment Year 2012-13.

2. The appeal filed by the assessee is delayed by 21 days, for which, the assessee has filed affidavit for condonation of the delay, to which, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. When this appeal is taken up for hearing, vide letter dated 26.07.2021, 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. He has also submitted that he 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 through video conferencing, 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, she prayed that she 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 In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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 filed by the assessee is dismissed as withdrawn.

Order pronounced on 10th August, 2021 in Chennai.

Sd/-

(एस. जयरामन)
(S. JAYARAMAN)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai, दिनांक/Dated: 10th August, 2021.

EDN/-

Sd/-

(वी दुर्गा राव)
(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

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