

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

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं  
श्री जी. मंजूनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2793/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2011-12

M/s.Tamil Nadu Generation &  
Distribution Corporation Ltd.,  
7<sup>th</sup> Floor, No.144, NPKRR Maligai,  
Anna Salai, Chennai-600 002.  
[PAN: AADCT 4784 E]  
(अपीलार्थी/Appellant)

v. The Asst. Commissioner of  
Income Tax,  
Corporate Circle-3(1),  
Chennai.  
(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA No.2818/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2011-12

The Dy. Commissioner of Income  
Tax, Corporate Circle-3(1),  
Chennai.  
(अपीलार्थी/Appellant)

v. M/s.Tamil Nadu Generation &  
Distribution Corporation Ltd.,  
7<sup>th</sup> Floor, No.144,  
NPKRR Maligai,  
Anna Salai, Chennai-600 002.  
[PAN: AADCT 4784 E]  
(प्रत्यर्थी/Respondent)

Assessee by : Mr.Vikram Vijayaraghavan,  
Adv.  
Department by : Mrs.R.Anitha, JCIT  
सुनवाई की तारीख/Date of Hearing : 10.08.2021  
घोषणा की तारीख /Date of Pronouncement : 10.08.2021

**आदेश / O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

These appeals filed by the assessee as well as the Revenue in  
ITA No.2793/Chny/2019 & in ITA No.2818/Chny/2019 against the

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order of the Commissioner of Income Tax (Appeals)-11, Chennai, in ITA No.96/18-19 dated 11.07.2019 for the AY 2011-12.

2. When these 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 were also issued. It was further submitted that the assessee may be permitted to withdraw its appeal as well as the appeal filed by the Revenue.

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, 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 for the settlement of pending tax dispute arising out of the appeals of the assessee and the Revenue. Accordingly, it prayed that it may be permitted to withdraw the appeal.

6. In view of the above submissions, the appeal filed by the Assessee and the Revenue are permitted to be withdrawn. However, it is open to the Assessee to approach the Tribunal by filing an appropriate application

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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, the appeals filed by the Assessee as well as the Revenue in ITA No.2793/Chny/2019 & ITA No.2818/Chny/2019 are dismissed as withdrawn.

Order pronounced on the 10<sup>th</sup> day of August, 2021, in Chennai.

**Sd/-**  
**(जी. मंजूनाथा)**  
**(G. MANJUNATHA)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

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

चेन्नई/Chennai,  
दिनांक/Dated: 10<sup>th</sup> August, 2021.  
TLN

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