

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri Duvvuru RL Reddy, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No. 1867/Chny/2019
निर्धारण वर्ष/Assessment Year: 2015- 2016

M/s. Parry Sugars Refinery India Private Limited., No.234, Dare House, N.S.C. Bose Road, Parrys Corner, Chennai – 600 001 [PAN:AADCP 7828H] (अपीलार्थी/Appellant)	Vs.	Deputy Commissioner of Income Tax, Corporate Circle – 5(1), Room No.414, Main Building, Aayakar Bhawan, No.121, Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034. (प्रत्यर्थी/Respondent)
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अपीलार्थी की ओर से / Appellant by	:	Shri. D. Palanivel, Advocate
प्रत्यर्थी की ओर से/Respondent by	:	Shri. Suresh Periasamy, Addl. CIT
सुनवाई की तारीख/ Date of hearing	:	28.04.2021
घोषणा की तारीख /Date of Pronouncement	:	03.05.2021

आदेश / O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-3, Chennai, in I.T.A. No.112/2017-18/A-3 dated 12.04.2019 for the Assessment Year 2015-2016.

2. When this appeal was 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. He has submitted that he may be permitted to withdraw the appeal.

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 for the settlement of pending tax dispute. Accordingly, he prayed that he may be permitted to withdraw the appeal.

6. In view of the submissions of the Assessee, the appeal filed by the Assessee is permitted to be withdrawn.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.

7. In the result, the appeal of the Assessee in I.T.A No.1867/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 3rd May, 2021 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated: 03.05.2021
IA, Sr. PS

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.