

आयकर अपीलीय अधिकरण, ' ए ' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, CHENNAI**

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामन, लेखा सदस्य समक्

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. Nos.: 1139 & 1140/Chny/2019

निर्धारण वर्ष/Assessment Years : 2012-13 & 2013-14

Shri. Yennarkay Ravindran Selvarathnam,  
No.3, Chairman Arunachalam Nadar  
Road,  
Sivakasi – 626 123.

The Assistant Commissioner of  
Income Tax,  
Central Circle -2,  
Madurai.

**[PAN: AVYPS 2583F]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri. S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Ms. R. Anita, Addl. CIT

सुनवाईकीतारीख/Date of Hearing

:

06.09.2021

घोषणाकीतारीख/Date of Pronouncement

:

06.09.2021

**आदेश / O R D E R**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed these appeals against the orders of the Commissioner of Income Tax (Appeals)- 19, Chennai in ITA Nos. 243 & 244/17-18 dated 28.02.2019 for the assessment years 2012-13 & 2013-14.

2. At the time of hearing, the learned counsel for the assessee inviting our attention to the letter dated 18.08.2021 submitted that the assessee wanted to utilize the Direct Taxes ' Vivas se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes and in this regard the assessee has filed Form No. 1 and Form 2 and obtained Form 3 from the designated authority. Therefore, the appeals may be permitted to be withdrawn. We heard the Ld. DR also.

3. The Bench has considered the material. Since the assessee submits that he has obtained Form No. 3 and seeks withdrawal of appeals, therefore, we dismiss the appeals filed by the assessee, supra, as withdrawn. However liberty is given to the assessee/Revenue to restore the appeals, in the event of the designated authority, for any reason reject the application filed by the assessee under section 4 of the said Act.

4. In the result, the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on 06<sup>th</sup> September, 2021 at Chennai.

**Sd/-**

(धुव्वुरु आर. एल रेड्डी)

**(DUVVURU RL REDDY)**

**न्यायिकसदस्य/Judicial Member**

**Sd/-**

(एस जयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 06<sup>th</sup> September, 2021

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF