

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' 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.454/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2011-12

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

v. M/s.Tamil Nadu Steel Tubes  
Ltd.,  
Mercury Apartments, Pantheon  
Road, Egmore, Chennai.  
[PAN: AAAC 2381 C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Department by

: Mr.G.Johnson, Addl.CIT

Assessee by

: None

सुनवाई की तारीख/Date of Hearing

: 01.09.2021

घोषणा की तारीख /Date of Pronouncement

: 01.09.2021

**आदेश / ORDER**

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

The Revenue filed this appeal against the order of the Commissioner of Income Tax (Appeals)-7, Chennai, in ITA Nos.115(T)/CIT(A)-7/2018-19 dated 26.11.2018 for the AY 2011-12.

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. It has submitted that it may be permitted to withdraw the appeal.

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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. Accordingly, it was prayed that the appeal filed by the Revenue may be permitted to be withdrawn.

6. In view of the submissions of the Id.Counsel for Assessee, the appeal filed by the Revenue is permitted to be withdrawn. However, it is open to the Assessee/Revenue to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the Assessee/Revenue in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

7. In the result, the appeal of the Revenue in ITA No.454/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 01<sup>st</sup> day of September, 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**

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चेन्नई/Chennai,  
दिनांक/Dated: 01<sup>st</sup> September, 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