

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

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

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

आयकर अपील सं./ITA Nos.92 & 94/Chny/2020  
निर्धारण वर्ष /Assessment Years: 2012-13 & 2015-16

Mr.Chunilal Maganlal,  
No.1088/704 B Block,  
Vimalachal Apartments,  
Poonamallee High Road,  
Chennai-600 084.  
[PAN: AJGPM 8250 P]  
(अपीलकर्ता/Appellant)

v. The Income Tax Officer,  
Non-Corporate Ward-9(2),  
Chennai.

(प्रत्यर्थी/Respondent)

अपीलकर्ता की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Mrs.R.Anita, Addl.CIT
सुनवाई की तारीख/Date of Hearing	:	06.09.2021
घोषणा की तारीख/Dt. of Pronouncement	:	06.09.2021

**आदेश / ORDER**

**PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:**

The assessee filed these appeals against the order of the Commissioner of Income Tax (Appeals)-10, Chennai, in ITA No.160/CIT(A)-10/18-19 dated 11.11.2019 & in ITA No.86/CIT(A)-10/17-18 dated 11.11.2019 for the AYs 2012-13 and 2015-16 respectively.

2. When these appeals were taken up for hearing, **none** appeared on behalf of the assessee. However, the learned Counsel for the assessee vide letter dated 14.08.2021 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 appeals.

3. On the other hand, the learned Departmental Representative has not raised any objection to the submissions of the Assessee's Authorized Representative.
4. We have heard the Ld.DR, perused the materials available on record and gone through the orders of the authorities below.
5. In these cases, 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, the assessee prayed that he may be permitted to withdraw the appeals.
6. In view of the submissions of the Assessee, the appeals filed by the Assessee are permitted to be withdrawn.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 In the result, the appeals of the Assessee in ITA Nos.92 & 94/Chny/2020 are dismissed as withdrawn.

Order pronounced on the 06<sup>th</sup> day of September, 2021, in Chennai.

**Sd/-**  
(एस. जयरामन)  
**(S. JAYARAMAN)**  
लेखासदस्य / **ACCOUNTANT MEMBER**

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

चेन्नई/Chennai,  
दिनांक/Dated: 06<sup>th</sup> September, 2021.  
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलकर्ता/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF