

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.2549 to 2552/Chny/2018  
निर्धारण वर्ष /Assessment Years: 2009-10 to 2012-13

Mr.K.S.Velusamy,  
No.41, Ayyasamy Street,  
Shanmugam Road,  
West Tambaram  
Chennai-600 045.  
[PAN: AGUPV 1463 G]  
**(अपीलार्थी/Appellant)**

**v.** The Income Tax Officer,  
Non-Corporate Ward-22(5),  
Chennai.

**(प्रत्यर्थी/Respondent)**

|                                     |   |                       |
|-------------------------------------|---|-----------------------|
| अपीलार्थी 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 Nos.31, 28, 36, 35/15-16/CIT(A)-10 dated 31.10.2017 for the AYs 2009-10 to 2012-13 respectively.

2. These appeals filed by the assessee are delayed by '114' days, for which, the assessee has filed Affidavit requesting for condonation of delay, to which, the Revenue has not raised any serious objection.

Consequently, the delay in filing of these appeals stand condoned and admitted for adjudication.

3. When these appeals were taken up for hearing, **none** appeared on behalf of the assessee. However, the assessee vide letter dated 16.08.2021 filed Form No.3 issued by the Designated Authority for the purpose of availing the Vivad-se-Vishwas Scheme 2020 with the prayer of withdrawal of these appeals. He has submitted that he may be permitted to withdraw these appeals.

4. On the other hand, the learned Departmental Representative has not raised any objection.

5. We have heard the Ld.DR, perused the materials available on record and gone through the orders of the authorities below.

6. In these cases, the Assessee has opted for the Vivad-se-Vishwas Scheme 2020 and filed Form No.3 issued by the Designated Authority for the settlement of pending tax dispute. Accordingly, the assessee prayed that he may be permitted to withdraw the appeals.

7. 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.

8. In the result, the appeals of the Assessee in ITA Nos.2549-2552/Chny/2018 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. प्रत्यर्था/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF