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 No.1295/Chny/2019**
निर्धारण वर्ष **/Assessment Year: 2014-15**

The Dy. Commissioner of Income Tax, Corporate Circle-3(2), Chennai.	**v.**	M/s.Venture Metal products Pvt. Ltd., No.69, Jalee Palace, 3rd Floor, Eldams Road, Teynampet, Chennai-600 018. [PAN: AAEFV 5234 F]
(अपीलार्थी**/Appellant)**		**(**प्रत्यर्थी**/Respondent)**

Department by	:	Mrs.R.Anita, Addl.CIT
Assessee by	:	None
सुनवाई की तारीख/Date of Hearing	:	06.09.2021
घोषणा की तारीख/Dt. of Pronouncement	:	06.09.2021

आदेश **/ O R D E R**

PER DUVVURU R.L. REDDY, JUDICIAL MEMBER:

The Revenue filed this appeal against the order of the Commissioner of Income Tax (Appeals)-11, Chennai, in ITA No.309/16-17 dated 31.01.2019 for the AY 2014-15.

2. When this appeal was taken up for hearing, ***none*** appeared on behalf of the assessee. However, the learned Counsel for the assessee submitted through e-mail 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.

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 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 Accordingly, it was prayed that the appeal filed by the Revenue may be permitted to be withdrawn.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 In view of the submissions of the Assessee, the appeal filed by the Revenue is permitted to be withdrawn.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 In the result, the appeal of the Revenue in ITA No.1295/Chny/2019 is dismissed as withdrawn.

Order pronounced on the 06th day of September, 2021, in Chennai.

Sd/-	***Sd/-***
(एस. जयरामन)	**(धुव्वुरु आर.एल. रेड्डी)**
(S. JAYARAMAN)	**(DUVVURU R.L. REDDY)**
लेखा सदस्य /**ACCOUNTANT MEMBER**	न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 06th 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