

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT
AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A.No.102/Chny/2020

(निर्धारणवर्ष / Assessment Year: 2015-16)

M/s.LLM Appliances Pvt.Ltd. 1/3, Annachi Building, Soundararajan Street, T.Nagar, Chennai-600 017.	Vs	The Assistant Commissioner of Income Tax, Central Circle-2(4), Chennai-600 034.
PAN: AAACL 1900F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr.D.Palanivel, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. Abani Kanta Nayak, CIT

सुनवाईकीतारीख/Date of hearing	:	22.09.2021
घोषणाकीतारीख /Date of Pronouncement	:	22.09.2021

आदेश / ORDER

PER G.MANJUNATHA, AM:

This appeal filed by the assessee is directed against the order of the learned CIT(A-19, Chennai dated 14.11.2019 and pertains to assessment year 2015-16.

2. We have heard learned counsel for the assessee and learned DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No.3 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessee has availed the VSVS scheme to settle its pending disputes. The Id. counsel for the assessee further submitted that the Department has accepted application filed by the

assessee and issued Form 3 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id. counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing the appeal as the Designated Authority has issued Form 3. Therefore, considering the fact that the assessee has filed application for withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 22nd September, 2021

Sd/-

(महावीर सिंह)

(Mahavir Singh)

उपाध्यक्ष/ Vice-President

चेन्नई/Chennai,

दिनांक/Dated 22nd September, 2021

DS

Sd/-

(जी. मंजुनाथ)

(G. Manjunatha)

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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