

**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.2920 & 2921/Chny/2019**

(निर्धारणवर्ष / Assessment Years: 2013-14 & 2015-16)

Mrs. Meena Bafna, 4/4, Wallers Road, Anna Salai, Chennai-600 002.	Vs	The Income Tax Officer, Non Corporate Ward-9(4) Chennai.
PAN: AGNPM 8646B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. G.Johnson, Addl.CIT

सुनवाईकीतारीख/Date of hearing	:	23.09.2021
घोषणाकीतारीख /Date of Pronouncement	:	23.09.2021

**आदेश / ORDER**

**PER G.MANJUNATHA, AM:**

These two appeals filed by the assessee are directed against separate, but identical orders of the learned CIT(A)-10, Chennai, both dated 23.08.2019 and pertain to assessment years 2013-14 & 2015-16.

2. At the time of hearing, none appeared on behalf of the assessee. We have heard learned DR and also perused the materials available on record. 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 assessee further submitted that the Department has

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 Therefore, the assessee submitted that both these appeals filed by the assessee may be dismissed as withdrawn.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of appeal and has also filed Form 3 issued by the Department, we dismiss both these appeals filed by the assessee as withdrawn.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

3. In the result, both these appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 23<sup>rd</sup> September, 2021

Sd/-  
(महावीर सिंह)  
(Mahavir Singh)  
उपाध्यक्ष/ Vice-President  
चेन्नई/Chennai,

Sd/-  
(जी. मंजुनाथ)  
(G. Manjunatha )  
लेखा सदस्य / Accountant Member

दिनांक/Dated 23<sup>rd</sup> September, 2021

DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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