

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.: **1147, 1148, 1149 & 1150/CHNY/2018**
निर्धारण वर्ष / Assessment Years: 1999-2000, 2000-01, 2001-02 & 2004-05

M/s. Santhanalakshmi
Investments (P) Ltd.,
Since merged with and known as
M/s. E.I.D. Parry (India) Ltd.,
#234, N.S.C. Bose Road,
Chennai – 600 001.

The ITO,
v. Corporate Ward 6(4)
Chennai.

PAN: AAACS 3112N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri D. Palanivel, Advocate
: Smt. R. Anita, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 24.09.2021

घोषणा की तारीख/Date of Pronouncement

: 24.09.2021

आदेश /O R D E R

Per G. MANJUNATHA, AM:

These appeals filed by the assessee are directed against orders of learned Commissioner of Income Tax (Appeals)-5, Chennai, all dated 28.12.2017 for assessment years 1999-2000, 2000-01, 2001-02 & 2004-05.

2. At the outset, we find that the appeals filed by the assessee are time barred by limitation for which necessary petition for condonation of delay along with affidavit explaining the reasons for the delay has been filed. The Id. counsel submitted that assessee could not file appeals within the time allowed under the Act, therefore delay may be condoned. Having heard both sides and considered the petition filed by the assessee for condonation of delay, we are of the considered view that reason given by assessee for not filing the appeals within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeals are condoned and appeals filed by the assessee are admitted for adjudication.

3. We have heard the Id.AR for the assessee and the Id. 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.AR for 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 Id.AR for the assessee submitted that the assessee may be permitted to withdraw the appeals. The Id.DR on the other hand has no objection for withdrawing appeals filed by the assessee. Therefore, considering the fact that the assessee has filed applications for withdrawal of appeals and has also filed Form 3 issued by the Department, we dismiss the appeals filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeals, in case the applications filed by the assessee before the Designated Authority, is rejected for any reason.

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

Order pronounced in the open court on 24th September, 2021 at Chennai.

Sd/-

(वी दुर्गा राव)

(V. Durga Rao)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 24th September, 2021

Sd/-

(जी. मंजुनाथ)

(G. Manjunatha)

लेखा सदस्य /Accountant Member

RSR

1. अपीलार्थी/Appellant

4. आयकर आयुक्त /CIT

2. प्रत्यर्थी/Respondent

5. विभागीय प्रतिनिधि/DR

3. आयकर आयुक्त (अपील)/CIT(A)

6. गार्ड फाईल/GF.