

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'A' 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.: 1920, 1921 & 1922/CHNY/2013  
निर्धारण वर्ष / Assessment Years: 2005-06, 2006-07 & 2007-08

**Shri A. Muralidharan,**  
No.699, Mettur Main Road,  
Bhavani,  
Erode Dist. - 638 301.

**The Income Tax Officer,**  
v. Ward -II(2),  
Erode

**PAN: AGTPM 6691E**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 28.09.2021  
घोषणा की तारीख/Date of Pronouncement : 28.09.2021

**आदेश / O R D E R**

**Per G. MANJUNATHA, AM:**

These appeals filed by the assessee are directed against separate orders of learned Commissioner of Income Tax (Appeals)-1, Coimbatore, all dated 23.09.2013 for assessment years 2005-06 to 2007-08.

2. None appeared for the assessee. We have heard the Id. DR and also perused the materials available on record. At the time of hearing, we find that the assessee has filed a letter along with Form No.3 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and stated

that the assessee had availed the VSVS scheme to settle its pending disputes. The assessee has 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 has requested for withdrawal of 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of appeals and has also filed Form 3 issued by the Department, we dismiss the appeals filed by the assessee as withdrawn.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 In the result, all the appeals filed by the assessee are dismissed as withdrawn.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 28<sup>th</sup> September, 2021 at Chennai.

Sd/-

(वी दुर्गा राव)

**(V. Durga Rao)**

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 28<sup>th</sup> September, 2021

**RSR**

1. अपीलार्थी/Appellant

4. आयकर आयुक्त /CIT

2. प्रत्यर्थी/Respondent

5. विभागीय प्रतिनिधि/DR

Sd/-

(जी. मंजुनाथ)

**(G. Manjunatha)**

लेखा सदस्य /Accountant Member

3. आयकर आयुक्त (अपील)/CIT(A)

6. गार्ड फाईल/GF.