

आयकर अपीलीय अधिकरण, 'बी' न्याय पीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' 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./I.T.A.Nos. 251 to 253/Chny/2020

(निर्धारणवर्ष / Assessment Years: 2010-11, 2012-13 & 2015-16)

Mr. M.Sankarapandian, 33,Nattanmai Ramasamy, Thenvadal Street, TN Puthukudi Puliangudi – 627 855.	Vs	The Assistant Commissioner of Income Tax, Central Circle-I, Madurai
PAN: AQOPS 9439F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Ms. B.Revathy, Advocate
प्रत्यर्थी की ओरसे/Respondent by	:	Mr. S.Bharath,CIT

सुनवाई की तारीख/Date of hearing	:	04.10.2021
घोषणा कीतारीख /Date of Pronouncement	:	04.10.2021

आदेश / ORDER

PER BENCH:

These three appeals filed by the assessee are directed against separate, but identical orders passed by the learned CIT(A)-19, Chennai, all dated 20.09.2019 and pertain to assessment years 2010-11, 2012-13 & 2015-16 respectively.

2. At the outset, we find that these three appeals filed by the assessee are time barred by 48 days for which necessary petition along with affidavit for condonation of delay explaining reasons for the delay has been filed. The learned AR for the assessee submitted that assessee could not file appeals within the time allowed under the Act, therefore delay may be

condoned. Having heard both the sides and considered the petition along with affidavit filed by the assessee for condonation of delay, we are of the considered view that reasons given by assessee for not filing these 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 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 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 applications 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 these three appeals filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing these appeals as the Designated

Authority has issued Form 3. Therefore, considering the fact that the assessee has filed application for withdrawal of appeals and has also filed Form 3 issued by the Department, we dismiss these three 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.

4. In the result, these three appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 4th October, 2021

Sd/- (वी.दुर्गा राव) (V.Durga Rao)	Sd/- (जी. मंजुनाथ) (G.Manjunatha)
न्यायिक सदस्य /Judicial Member	लेखा सदस्य / Accountant Member
चेन्नई/Chennai,	
दिनांक/Dated 4 th October, 2021	
DS	

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. |