

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.951/Chny/2019
निर्धारण वर्ष /Assessment Year: 2009-10

Dr.K.Veluswamy (Minor HUF),
72-B, Dindigul Road,
Palani-624 601.

vs. The Dy. Commissioner of
Income Tax,
Central Circle-III,
Income Tax Staff Quarters
Complex,
Kulamangalam Main Road,
Meenambalpuram,
Madurai-625 002.

[PAN: AAFHK 2367 H]
(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

आयकर अपील सं./ITA No.952/Chny/2019
निर्धारण वर्ष /Assessment Year: 2011-12

Dr.K.Veluswamy (INDL),
72-B, Dindigul Road,
Palani-624 601.

vs. The Dy. Commissioner of
Income Tax,
Central Circle-III,
Income Tax Staff Quarters
Complex,
Kulamangalam Main Road,
Meenambalpuram,
Madurai-625 002.

[PAN: AAXPV 5912 H]
(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by
सुनवाई की तारीख/Date of Hearing
घोषणा की तारीख /Date of Pronouncement

: None
: Mr.G.Johnson, Addl.CIT
: 27.09.2021
: 30.09.2021

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आदेश / O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

The assessee filed these appeals against the order of the Commissioner of Income Tax (Appeals)-1, Madurai, in ITA No.0141/2016-17 and in ITA No.0139/2016-17 both dated 30.05.2018 for the AYs 2009-10 & 2011-12 respectively.

2. These appeals filed by the assesses are delayed by '202' days. Despite serving the notice to the assesseees, the assesseees could not responded to file any petition for condonation of delay in support of Affidavit.

3. When these appeals were taken up for hearing, **none** appeared on behalf of the assesseees. However, the learned counsel for the assesseees vide letter dated 19.09.2021 filed Form No.3 issued by the Designated Authority for the purpose of availing the Vivad-se-Vishwas Scheme 2020 with the prayer of withdrawal of these appeals. He has submitted that he may be permitted to withdraw these appeals.

4. On the other hand, the learned Departmental Representative has not raised any objection.

5. We have heard the Ld.DR, perused the materials available on record and gone through the orders of the authorities below.

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6. In these cases, the Assesseees have opted for the Vivad-se-Vishwas Scheme 2020 and filed Form No.3 issued by the Designated Authority for the settlement of pending tax dispute. Accordingly, it was prayed that the assesseees may be permitted to withdraw these appeals.

7. In view of the submissions of the Assessee, the appeals filed by the Assessee are permitted to be withdrawn. However, it is open to the Assessee to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the Assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

8. In the result, the appeals filed by the Assesseees in ITA Nos.951 & 952/Chny/2019 are dismissed as withdrawn.

Order pronounced on the 30th day of September, 2021, in Chennai.

Sd/-
(जी. मंजूनाथा)
(G. MANJUNATHA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(धुव्वुरु आर.एल. रेड्डी)
(DUVVURU R.L. REDDY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 30th September, 2021.
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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