

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष

**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No: 392/Chny/2018

निर्धारण वर्ष / Assessment Year: 2011-12

A K Enterprises,

New No. 94, Old No. 140,
Luz Church Road,
Mylapore,
Chennai – 600 004.

v.

Deputy Commissioner of

Income Tax,

Central Circle -III(4),
Chennai.

[PAN: AAFA 7773J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

:

None

प्रत्यर्थी की ओर से/Respondent by

:

Shri. M. Rajan, CIT

सुनवाई की तारीख/Date of Hearing

:

26.10.2021

घोषणा की तारीख/Date of Pronouncement

:

26.10.2021

आदेश / O R D E R

PER G. MANJUNATHA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order passed by the learned CIT(A)-19, Chennai, dated 18.07.2017 and pertains to assessment year 2011-12.

2. At the outset, we find that the appeal filed by the assessee is time barred by 138 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 was pre occupied with other professional commitments which led to delay in filing the appeal and also, one of the partners, whose mother is severely ill and is undergoing dialysis on alternate days. Hence, the partner was not in a position to devote time towards filing of appeal and humbly requested that the delay in filing the appeal by 138 days 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 the appeal 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 appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. None appeared on behalf of 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 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 application 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 the appeal filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing the appeal 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 the appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 26th October, 2021 at Chennai.

Sd/-
(धुव्वुरु आर. एल रेड्डी)
(DUVVURU RL REDDY)
न्यायिकसदस्य/Judicial Member

Sd/-
(जी .मंजुनाथ)
(G. MANJUNATHA)
लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 26th October, 2021

JPV

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 |