

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. मंजूनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.391/Chny/2018
निर्धारण वर्ष /Assessment Year: 2010-11

M/s.Belair Corporation Pvt. Ltd.,
New No.94, Old No.140,
Luz Church Road,
Mylapore,
Chennai-600 004.

v. The Dy. Commissioner of
Income Tax,
Central Circle-III(4),
Chennai.

[PAN: AABCB 5303 M]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से /Respondent by	:	Mr.M.Rajan, CIT
सुनवाई की तारीख/Date of Hearing	:	26.10.2021
घोषणा की तारीख /Date of Pronouncement	:	26.10.2021

आदेश / ORDER

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-19, Chennai, in ITA Nos.153, 154, 155, 156, 157, 158 & 159/14-15 dated 17.07.2017 for the AY 2010-11.

2. This appeal filed by the assessee is delayed by '139' days, for which, the assessee has filed Affidavit for condonation of the delay, to which, the Revenue has not raised any serious objection. Consequently, the delay of

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'139' days in filing of the appeal stands condoned and the appeal is disposed off on merits.

3. When this appeal was taken up for hearing, **none** appeared on behalf of the assessee. However, the assessee vide letter dated 11.10.2021 submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and accordingly, the assessee paid the dues under Vivad-se-Vishwas Scheme 2020 and the designated authority has issued Form No.5 on 01.10.2021. Thus, it was prayed for withdrawal of the appeal filed by the assessee. The learned DR fairly conceded the contents of the above letter of the assessee.

4. We have heard both the sides, perused the materials available on record and gone through the Form No.5.

5. We find that the assessee has already paid the dues under Vivad Se Vishwas Scheme, thereby, the designated authority has issued Form No.5 and thus, the appeal filed by the assessee is liable to be dismissed as withdrawn. Accordingly, the appeal filed by the assessee is dismissed as withdrawn.

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6. In the result, the appeal filed by the assessee in ITA No.391/Chny/2018 is dismissed as withdrawn.

Order pronounced on the 26th day of October, 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: 26th October, 2021.

TLN

आदेश की प्रतिलिपि □ प्रेषित/**Copy to:**

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