

आयकर अपीलिय अधिकरण, 'बी' (एस एम सी) न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' (SMC) BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./ITA No.: 548/CHNY/2020

निर्धारण वर्ष /Assessment Year: 2008-09

Shri M. Ayyankalai,

16-B, Kulamangalam Main Road, v. Sellur, Madurai – 625 002.

The Income Tax Officer,

Non-Corporate Ward-1(4),
CR Bldg, 2, VP,
VP Rathinasamy Nagdar Rd,
Bibikulam,
Madurai – 625 002.

PAN : ABRPA 4138R

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Arjun Raj, CA
for Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri B. Sajive, JCIT

सुनवाई की तारीख/Date of Hearing

: 09.11.2021

घोषणा की तारीख/Date of Pronouncement

: 09.11.2021

आदेश /O R D E R

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-2, Madurai in ITA No.43/2017-18 dated 30.01.2020 for the assessment year 2008-09.

2. We have heard the counsel for the assessee and the Id. DR and also perused the material available on record. At the time of hearing, learned counsel for the assessee have filed a letter dated 08.11.2021 and stated

that the assessee wants to utilize the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes and in his regard the assessee has filed Form no. 3 from the designated authority. Therefore, once the assessee has filed Form 3 and expressed his willingness to settle pending disputes regarding direct taxes, then there is no point in keeping appeal filed by the assessee. It is noted that in an identical application filed by an assessee in the case of M/s. Nannusamy Mohan (HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn. Hence by following the decision of the Hon'ble Madras High Court, we are dismissing the appeal subject to liberty to the assessee to get it recalled in case, the assessee does not succeed in availing the scheme i.e., Vivad Se Vishwas Scheme 2020 for whatever reason.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 9th November, 2021 at Chennai.

Sd/-
(महावीर सिंह)
(Mahavir Singh)
उपाध्यक्ष /Vice President

चेन्नई/Chennai,
दिनांक/Dated, the 9th November, 2021

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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