

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT
AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.647/Chny/2018

(निर्धारणवर्ष / Assessment Year: 2009-10)

Mr. Sanjay Bohra, 37, General Mudali Street, Sowcarpet, Chennai-600 079.	Vs	The Income Tax Officer, Non-Corporate Ward-6(3) Chennai.
PAN: AHMPB 5016C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

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आयकर अपील सं./I.T.A.No.648/Chny/2018

(निर्धारणवर्ष / Assessment Year: 2009-10)

Mrs. Ranjana Bohra, Bohra Motor Finance 37/47, Bohra House, General Muthiah Street, Sowcarpet, Chennai-600 079.	Vs	The Income Tax Officer, Non-Corporate Ward-6(1) Chennai-600 006.
PAN: AAHPB 2306B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. D.Anand, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Ms. R.Anita, Addl.CIT

सुनवाईकीतारीख/Date of hearing	:	08.11.2021
घोषणाकीतारीख /Date of Pronouncement	:	08.11.2021

आदेश / ORDER

Per BENCH:

These two appeals filed by the assessees are directed against separate, but identical orders of the learned CIT(A)-5, Chennai dated 18.01.2018 & 17.01.2018 respectively and pertain to assessment year 2009-10.

2. 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 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 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 counsel for the assessee submitted that appeals filed by the assessees may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing appeals as the Designated Authority has issued Form 3. Therefore, considering the fact that the assessees have filed application for withdrawal of appeals and has also filed Form 3 issued by the Department, we dismiss the appeals filed by the assessees as withdrawn. However, a liberty is given to the assessees to restore the appeals, in case the application filed by the

assessee before the Designated Authority, is rejected for any reason.

3. In the result, both these appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 8th November, 2021

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

Sd/-
(जी. मंजुनाथ)
(G. Manjunatha)
लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 8th November, 2021

DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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