

आयकर अपीलीय 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.789/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2014-15

M/s.Vriddhi Corporate Finance,  
No.2, North Crescent Road,  
T.Nagar,  
Chennai-600 017.  
[PAN: AAJFV 0934 B]  
(अपीलार्थी/Appellant)

v. The Income Tax Officer,  
Non-Corporate Ward-1(2),  
Chennai.  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.S.Sridhar, Adv.  
प्रत्यर्थी की ओर से /Respondent by : Mr.G.Johnson, Addl.CIT  
सुनवाई की तारीख/Date of Hearing : 15.11.2021  
घोषणा की तारीख /Date of Pronouncement : 17.11.2021

**आदेश / O R D E R**

**PER DUVVURU RL REDDY, JUDICIAL MEMBER:**

This appeal filed by the assessee is against the order of the learned Commissioner of Income Tax (Appeals)-2, Chennai, in ITA No.167/CIT(A)-2/2016-17 dated 17.02.2020 relevant to the Assessment Year 2014-15.

2. When the appeal was taken up for hearing, the Id. Counsel for the assessee has filed a copy of order dated 23.09.2021 passed by the Hon'ble Apex Court in M.A. No.665/2021 in SMW (C) No.3/2020 in connection with delay of 161 days in filing of the appeal before the

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Tribunal. It was prayed that the above delay in filing the appeal may kindly be condoned, against which, the Id. DR has not seriously objected to the above submissions of the Id. Counsel. Since the assessee was prevented by sufficient cause, the delay of 161 days in filing the appeal stands condoned.

3. The learned Counsel for the Assessee has further submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued. It was submitted that the assessee may be permitted to withdraw the appeal.

4. On the other hand, the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the Assessee.

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

6. In this case, the Assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 for the settlement of pending tax dispute. In view of the above, the appeal filed by the assessee is liable to be dismissed as 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

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Assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

7. In the result, the appeal of the Assessee is dismissed as withdrawn.

Order pronounced on the 17<sup>th</sup> day of November, 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: 17<sup>th</sup> November, 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