

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
डॉ एम.एल. मीना, लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
Dr.M.L.MEENA, ACCOUNTANT MEMBER

आयकर अपील सं./**ITA No.773/Chny/2019**
निर्धारण वर्ष /**Assessment Year: 2007-08**

The Dy. Commissioner of Income Tax, v. Shri R.S.Suriya,
Central Circle-2(4), Prop: 36, Arcot Street,
Investigation Building, T.Nagar,
Chennai. Chennai - 600 017.
[PAN: ALRPS 0353 G]
(अपीलार्थी/Appellant) **(प्रत्यर्थी/Respondent)**

आयकर अपील सं./**ITA No.397/Chny/2019**
निर्धारण वर्ष /**Assessment Year: 2007-08**

Shri R.S.Suriya, v. The Dy. Commissioner of
Prop: 36, Arcot Street, T.Nagar, Income Tax,
Chennai - 600 017. Central Circle-2(4),
[PAN: ALRPS 0353 G] Investigation Building,
Chennai.
(अपीलार्थी/Appellant) **(प्रत्यर्थी/Respondent)**

Department by : Mr.G.Johnson, Addl.CIT
Assessee by : Mr.Jharna B. Harilal, CA
सुनवाई की तारीख/Date of Hearing : 08.11.2021
घोषणा की तारीख /Date of Pronouncement : 08.11.2021

आदेश / ORDER

PER M.L.MEENA, ACCOUNTANT MEMBER:

Both the cross appeals filed by the Revenue as well as the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-18, Chennai, in ITA No.427 & 428/15-16 dated 26.12.2018 for the AY 2007-08.

2. By filing Form No.5, it was the submission of the learned counsel for the assessee that the assessee paid the dues under Vivad Se Vishwas Scheme and the designated authority has issued Form No.5 on 10.12.2020. Thus, it was

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prayed for withdrawal of the appeals filed by the Revenue as well as the assessee. Against which, the learned DR fairly conceded the submissions of the learned counsel.

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

4. 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has issued Form No.5 and thus, the appeals filed by the Revenue as well as the assessee are liable to be dismissed as withdrawn. Accordingly, the appeals filed by the Revenue as well as the assessee are dismissed as withdrawn.

5. In the result, the appeals filed by the Revenue as well as the Assessee are dismissed as withdrawn.

Order pronounced on the 08th day of November, 2021, in Chennai.

Sd/-
(वी. दुर्गा राव)
(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-
(एम.एल.मीना)
(M.L.MEENA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 08th 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