

**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.मंजुनाथ, लेखा सदस्य के समक्ष**  
**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER**  
**AND SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.No.2617/Chny/2019

(निर्धारणवर्ष / Assessment Year: 2015-16)

Mr. Saravanan Palaniappan, 105, Inglewood Estate, Kommakkadu, Yercaud-636 601.	Vs	The Income Tax Officer, Ward-2(2) Salem.
PAN: AYEPP 4761H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. I.Dinesh, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. G. Johnson, Addl.CIT

सुनवाईकीतारीख/Date of hearing	:	25.11.2021
घोषणाकीतारीख /Date of Pronouncement	:	25.11.2021

**आदेश / ORDER**

**Per G.MANJUNATHA, AM:**

This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax (Appeals), Salem dated 25.06.2019 and pertains to assessment year 2015-16.

2. At the outset, we find that appeal filed by assessee is barred by limitation of one day for which necessary petition for condonation of delay along with affidavit explaining the reasons for the delay has been filed. The learned counsel submitted that due to illness, the assessee could not file appeal within the time allowed under the Act, therefore delay may be

condoned. Having heard both sides and considered the petition filed by the assessee for condonation of delay, we are of the considered view that reasons given by assessee for not filing the appeal within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. 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 application 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 counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other

hand, has no objection for dismissing the appeal as the Designated Authority has issued Form 3. Therefore, considering the fact that the assessee has filed application for withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is rejected for any reason.

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 25<sup>th</sup> November, 2021

Sd/-  
**(धुव्वुरु आर.एल रेड्डी)**  
 (Duvvuru RL Reddy)  
 न्यायिक सदस्य /Judicial Member

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

चेन्नई/Chennai,  
 दिनांक/Dated 25<sup>th</sup> November, 2021  
 DS

आदेश की प्रतिलिपि अद्येषित/Copy to:

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