

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी मंजुनाथ लेखक सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1344/Chny/2017
निर्धारण वर्ष /Assessment Year: 2012-13

**M/s. KMV Nagamanickam Chettiar
and Premkumar,**
13 F Trichy Karur Main Road,
Kulithalai, Karur Dt. – 639 604.
[PAN: AAFFK 2803C]

The Income Tax Officer,
Ward-1(1),
Vs. 16B, Chinnaandan Koil Street,
Karur 639 001.

(अपीलकर्ता/**Appellant**)

(प्रत्यर्था/**Respondent**)

अपीलकर्ता की ओर से/ Appellant by
प्रत्यर्था की ओर से /Respondent by

: Mr. S. Sridhar, Advocate
: Mr. AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 16.11.2021

घोषणा की तारीख /Date of Pronouncement

: 16.11.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

This appeal filed by the assessee is directed against the order of the Learned Prl. Commissioner of Income Tax (Appeals), Trichy-1 in C. No.6143(8)/Pr.CIT/TRY/2016-17 dated 30.03.2017 relevant to the Assessment Year 2012-13.

2. When this appeal was taken up for hearing, the learned counsel for the assessee vide his letter dated 16.11.2021 has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and the Designated Authority was also issued Form No.3 on 08.01.2021. He has also submitted that he may be permitted to withdraw the appeal.

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

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

5. 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. Accordingly, it prayed that it may be permitted to withdraw the appeal.

6. In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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 assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 16th November, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथ)

(G. MANJUNATHA)

लेखासदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 16th November, 2021.

EDN/-

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