

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI**

श्री वी दुर्गा रत्न, न्यायिक सदस्य एवं श्री जी मंजूनथ, लेखा सदस्य के समक्ष
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.143/Chny/2020
निर्धारण वर्ष /Assessment Year: 2012-13

M/s. Kishore Kumar Pukhraj **The Income Tax Officer,**
(HUF), **Non Corporate Ward-5(1),**
No.30, Erulappan Street, **Vs. Chennai.**
Sowcarpet,
Chennai – 600 079.
[PAN: AAAHK 3692J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr. H. Yeshwanth Kumar, C.A
प्रत्यर्थी की ओर से /Respondent by : Mr. AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 25.11.2021
घोषणा की तारीख /Date of Pronouncement : 25.11.2021

आदेश / ORDER

Per V. Durga Rao, Judicial Member:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-5, Chennai in I.T.A No.166/CIT(A)-5/2018-19 dated 18.11.2019 relevant to the Assessment Year 2012-13.

2. When this appeal is taken up for hearing, the learned counsel for the assessee 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 06.01.2021. 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 In view of the submissions of the assessee, the appeal filed by the assessee is permitted to be withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 25th November, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 25th 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