

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI**

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

आयकर अपील सं./ITA No.453/Chny/2020  
निर्धारण वर्ष /Assessment Year: 2008-09

**S Vijayashanthi ,**  
Parthasarathypuram, T. Nagar,  
Chennai – 600 017.  
**[PAN: AAMPS 7090J]**

**The Asst. Commissioner of  
Income Tax,**  
**Vs.** Non Corporate Ward-20,  
Chennai.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr. Saroj Kumar Parida, Advocate  
: Mr. R. Uma Maheswari, JCIT

सुनवाई की तारीख/Date of Hearing

: 17.11.2021

घोषणा की तारीख /Date of Pronouncement

: 17.11.2021

**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)-7, Chennai in I.T.A No.346/(T-14)CIT(A)-7/2016-17 dated 27.11.2019 relevant to the Assessment Year 2008-09.

2. There is a delay of 21 days in filing the appeal, for which, the Id. counsel for the assessee has filed affidavit for condonation of delay, wherein the Id. counsel for the assessee has stated that the delay is due to circumstances beyond his control. Hence, the delay may be condoned.

3. On the other hand, the Id. D.R has not raised any serious objection.

4. We have gone through the affidavit filed by the assessee and find that there is a sufficient cause prevented by the assessee not to file appeal in time. In our opinion, it is a fit case to condone the delay. Accordingly, the delay of 21 days in filing the appeal is condoned and the appeal is admitted for adjudication.

5. When this appeal was taken up for hearing, the Id. counsel for the assessee has filed copy of Form-4 and also submitted that Form No.5 is yet to be received towards settlement of disputed tax under Vivad-se-Vishwas Scheme 2020 and prayed for withdrawal of the appeal of the assessee. The learned DR fairly conceded the submissions of the learned counsel.

6. We have heard both the parties, perused the materials available on record and gone through the Form No.4.

7. We find that the assessee has been received Form-4 from the designated authority on 30.09.2021 under Vivad Se Vishwas Scheme, thereby, the designated authority has yet to issue Form No.5 towards settlement of disputed tax and thus, the appeal filed by the assessee is liable to be dismissed as withdrawn. Accordingly, the appeal filed by the assessee is dismissed as withdrawn.

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

*Order pronounced in the open Court on 17<sup>th</sup> 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: 17<sup>th</sup> 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