

आयकर अपीलिय अधिकरण, 'डी' (एस एम सी) न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' (SMC) BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./ITA No.: **3191/CHNY/2018**
निर्धारण वर्ष /Assessment Year: 2013-14

Shri Udhan Kumar Chordia,
No.342, Mint Street,
Sowcarpet,
Chennai – 600 079.

The ACIT,
v. Non-Corporate Circle - 6,
Chennai.

PAN : AAFPC 9021N
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri B. Sajive, JCIT

सुनवाई की तारीख/Date of Hearing : 11.11.2021
घोषणा की तारीख/Date of Pronouncement : 11.11.2021

आदेश /O R D E R

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-5, Chennai in ITA No.36/CIT(A)-5/2016-17 dated 28.09.2018 for the assessment year 2013-14.

2. At the time of hearing, none is present for assessee and it is noticed that the learned counsel for the assessee has filed a letter dated 20.10.2021 and stated that the assessee wants to utilize the

Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes and in this regard the assessee has filed Form no. 3 from the designated authority. Therefore, once the assessee has filed Form 3 and expressed his willingness to settle pending disputes regarding direct taxes, then there is no point in keeping appeal filed by the assessee. It is noted that in an identical application filed by an assessee in the case of M/s. Nannusamy Mohan (HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn. Hence by following the decision of the Hon'ble Madras High Court, we are dismissing the appeal subject to liberty to the assessee to get it recalled in case, the assessee does not succeed in availing the scheme i.e., Vivad Se Vishwas Scheme 2020 for whatever reason.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 11th November, 2021 at Chennai.

Sd/-

(महावीर सिंह)

(Mahavir Singh)

उपाध्यक्ष /Vice President

चेन्नई/Chennai,

दिनांक/Dated, the 11th November, 2021

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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