

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **2337/Chny/2017**

निर्धारण वर्ष / Assessment Year: 2007-08

M/s. Andavar & Co Lorry Transports, Income Tax Officer,  
No. 88, Thuraiyur Road, v. Ward 1,  
Namakkal – 637 001. Namakkal.

**[PAN: AAEFA 5711A]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. N.V. Balaji, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri. Durgesh Sumrott,CIT

सुनवाई की तारीख/Date of Hearing : 29.11.2021

घोषणा की तारीख/Date of Pronouncement : 29.11.2021

**आदेश /O R D E R**

**PER G. MANJUNATHA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is directed against order passed by the learned Commissioner of Income Tax (Appeals)-3, Salem dated 30.06.2017 and pertain to assessment year 2007-08.

2. 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 ld. 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 counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn.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withdrawal of appeal and has also filed Form 3 issued by the Department, we dismiss the appeal filed by the assessee as withdrawn.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.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 29<sup>th</sup> November, 2021 at Chennai.

**Sd/-**  
**(महावीर सिंह )**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष /Vice President

**Sd/-**  
**(जी. मंजुनाथ)**  
**(G. MANJUNATHA)**  
लेखासदस्य/Accountant Member

चेन्नई/Chennai,  
दिनांक/Dated, the 29<sup>th</sup> November, 2021  
**JPV**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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