

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

श्री महावीर सिंह, उपाध्यक्ष 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.: 1726/CHNY/2019

निर्धारण वर्ष /Assessment Year: 2013-14

**Smt. R. Ambiga,**

Prop: M/s. RBA Chilling Centre,  
14, Veerakaliamman Kovil  
Street, Jaihindpuram,  
Madurai – 625 011.

**The ACIT,**

v. Circle – 1,  
Income Tax Dept., CR Building,  
2, V.P.Rathinasamy Nadar Road,  
Bibikulam, Madurai – 625 002.

**PAN : AHSPA0553H**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri Arjunraj, CA  
for Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Sanat Kumar Raha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 30.11.2021

घोषणा की तारीख/Date of Pronouncement

: 30.11.2021

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals), Madurai in ITA No. 0175/2016-17 dated 01.05.2019 for the assessment year 2013-14.

2. At the time of hearing, the Id.AR for the assessee has filed a letter dated 30.11.2021 for withdrawal of appeal 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 her 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(HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 30<sup>th</sup> November, 2021 at Chennai.

Sd/-

(जी. मंजुनाथ)

**(G. MANJUNATHA)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह )

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 30<sup>th</sup> November, 2021

**RSR**

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.            |