

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लखा सदस्य क समक्ष
BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.701 & 702/Chny/2020
निर्धारण वर्ष /Assessment Years: 2015-16

M/s. Pallava Resorts Pvt. Ltd.,
No.7, 9th Floor, Rain Tree Place,
McNichols Road, Chetput,
Chennai – 600 031.

[PAN: AADCP 7095C]

(अपीलार्थी/Appellant)

The Income Tax Officer,
Corporate Ward-5(1),
Vs. Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर सAppellant by : Mr. Uthra Ramasai, C.A
प्रत्यर्थी की ओर सRespondent by : Mr. G. Johnson, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 07.12.2021
घोषणा की तारीख /Date of Pronouncement : 07.12.2021

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

These two appeals filed by the assessee are directed against the orders of the learned Commissioner of Income Tax (Appeals)-3, Chennai dated 27.02.2020 relevant to the Assessment Years 2015-16.

2. By filing Form No.5, it was the submission of the learned counsel for the assessee that the assessee has paid the dues under Vivad Se Vishwas Scheme and the designated authority has issued Form No.5

on 06.05.2021 in both the appeals. Thus, it was prayed for withdrawal of the appeals filed by the assessee. Against which, the learned DR fairly conceded the submissions of the learned counsel.

3. We have heard both the sides, perused the materials available on record and gone through the Form No.5.

4. We find that the assessee has already paid the dues under Vivad Se Vishwas Scheme, thereby, the designated authority has issued Form No.5 in both the appeals and thus, the appeals filed by the assessee are liable to be dismissed as withdrawn. Accordingly, both the appeals filed by the assessee are dismissed as withdrawn.

5. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in open Court on 07th December, 2021 in Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखासदस्य/ACCOUNTANT MEMBER

Sd/-

(वी दुर्गारॉ)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai, दिनांक/Dated: 07th December, 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