

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
Before Shri V. Durga Rao, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. No.33/Chny/2020  
निर्धारण वर्ष/Assessment Year: 2016-17

The Assistant Commissioner of  
Income Tax,  
Circle 2(1),  
Trichy.

M/s. Samboorna Aqua Agencies,  
Vs. Pattukottai,  
Thanjavur 614 601.

**[PAN:AAVFM2456R]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N. Arjunraj, CA for  
: Shri S. Sridhar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 13.12.2021  
घोषणा की तारीख /Date of Pronouncement : 13.12.2021

**आदेश /O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals)-1, Trichy dated 31.10.2019 relevant to the assessment year 2016-17.

2. The appeal filed by the Revenue is delayed by one day, for which, the Revenue has filed a petition for condonation of the delay, to which; the Id. Counsel for the assessee has not raised any serious

objection. Consequently, since the Revenue was prevented by sufficient cause, the delay of one day in filing of the appeal stands condoned and the appeal is admitted for adjudication.

3. When this appeal was taken up for hearing, by filing withdrawal application, the learned Counsel for the assessee has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No. 3 was also issued. He has further submitted that the appeal filed by the Revenue may be permitted to be withdrawn against which the Id. DR has not opposed to the submissions of the learned Counsel.

4. We have heard both the sides. In this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 for the settlement of pending tax dispute. In view of the above facts and circumstances, the appeal filed by the Revenue is liable to be dismissed as withdrawn. However, it is open to the Department to approach the Tribunal by filing an appropriate application in the event of any prejudice caused in respect of the settlement of tax dispute under the Vivad-se-Vishwas Scheme 2020.

5. In the result, the appeal filed by the Revenue is dismissed as withdrawn.

Order pronounced on 13<sup>th</sup> December, 2021.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 13.12.2021

Vm/-

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.