

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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.34/Chny/2015
निर्धारण वर्ष/Assessment Year: 2009-10

The Assistant Commissioner of
Income Tax,
Non-Corporate Circle 15,
Chennai – 600 034.

Smt. Kotteswari Legal Heir of
Vs. Late Jayabalan, No. 4/4,
16th Cross Street, Indira Nagar,
Adyar, Chennai 600 020.
[PAN:ALQPJ1955L]

(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 V. Justin, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 09.12.2021
घोषणा की तारीख /Date of Pronouncement : 09.12.2021

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)-V, Chennai dated 22.09.2014
relevant to the assessment year 2009-10.

2. 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Revenue may be permitted to be withdrawn against which the Id.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.

3. 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 In view of the above facts and circumstances, the appeal filed by the Revenue is liable to be dismissed as withdrawn.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.

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 In the result, the appeal filed by the Revenue is dismissed as withdrawn.

Order pronounced on 09th December, 2021.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 09.12.2021

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.