

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. Nos.1694 & 1695/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2014-15 & 2015-16

Shri Anil Kumar Choudhary,  
C/o. Mahabir Trading Corporation,  
No. 11, Chinnathambi Street,  
Triplicane, Chennai 600 005.  
**[PAN:AERPA3188G]**

The Assistant Commissioner of  
Income Tax,  
Non Corporate Circle 23(1),  
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 16.12.2021  
घोषणा की तारीख /Date of Pronouncement : 16.12.2021

**आदेश /O R D E R**

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

Both the appeals filed by the assessee are directed against separate orders of the Id. Commissioner of Income Tax (Appeals)-10, Chennai dated 25.03.2019 and 19.03.2019 relevant to the assessment years 2014-15 and 2015-16 respectively.

2. When the appeals were taken up for hearing, none appeared on behalf of the assessee or filed any adjournment petition. However, the assessee has brought on record Form No. 3 to Form No. 5 towards opting to avail the Vivad-se-Vishwas Scheme 2020 for settlement of disputed tax in

both the assessment years. After hearing the Id. DR, we proceed to decide the appeals on merits.

3. We have heard the Id. DR and perused the materials available on record. In this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No. 3, Form No. 4 and Form No. 5 for the settlement of pending tax dispute in both the assessment years. In view of the above facts and circumstances, the appeals filed by the assessee are liable to be dismissed as withdrawn. However, it is open to the assessee 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 In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on 16<sup>th</sup> December, 2021.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 16.12.2021

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.