

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.77/Chny/2020
निर्धारण वर्ष/Assessment Year: 2013-14

The Joint Commissioner of
Income Tax,
Vellore Range, Vellore 632 001.

M/s. Gowtham Cements (P) Ltd.,
Vs. No. 7, Chittoor Thiruthani Road,
Mathanda Kuppam, Vellore 632 520.
[PAN:AADCG7453R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri AR.V. Sreenivasan, Addl. CIT
प्रत्यर्थी की ओर से/Respondent by : None
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:

This appeal filed by the Revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals)-13, Chennai dated 11.10.2019 relevant to the assessment year 2013-14.

2. When the appeal was 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. After hearing the Id. DR, we proceed to decide the appeal 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 In view of the above facts and circumstances, the appeal filed by the Revenue is liable to be dismissed as withdrawn.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 Revenue 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 In the result, the appeal filed by the Revenue is dismissed as withdrawn.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 16th December, 2021.

Sd/-
[जी. मंजुनाथा, लेखा सदस्य]
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
[वी दुर्गा राव, न्यायिक सदस्य]
(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.