

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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.3011/Chny/2019
निर्धारण वर्ष/Assessment Years: 2011-12

M/s. Arun Kumar Ostwal & Sons,
No. 38, Rattan Bazaar, Park Town,
Chennai 600 003.
[PAN:AAEHA3562M]

Vs. The Income Tax Officer,
Non Corporate Ward 4(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.3012/Chny/2019
निर्धारण वर्ष/Assessment Year: 2008-09

Smt. Indra Kanwar Choudhary,
No. 32, Gaurav Vara, New Avadi Road,
Kilpauk, Chennai – 10.
[PAN:AACPC5290N]

Vs. The Income Tax Officer,
Corporate Ward 1(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.3013/Chny/2019
निर्धारण वर्ष/Assessment Year: 2011-12

Smt. Sunita,
No. 38, Rattan Bazaar, Park Town,
Chennai 600 003.
[PAN:ABTPS6780P]

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Ward 6(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.3014/Chny/2019
निर्धारण वर्ष/Assessment Years: 2011-12

Smt. Sunita Devi Ostwal,
No. 38, Rattan Bazaar, Park Town,
Chennai 600 003.
[PAN:AAAPO0786D]

The Assistant Commissioner of
Income Tax,
Non Corporate Circle 6(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D. Anand, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 05.01.2022
घोषणा की तारीख /Date of Pronouncement : 05.01.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

These appeals filed by different assesseees are directed against the order of the Id. Commissioner of Income Tax (Appeals)-5, Chennai relevant to the assessment years stated hereinabove.

2. When the appeals were taken up for hearing, by filing withdrawal application, the learned Counsel for the assessee has submitted that the assesseees have opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No. 4 was also issued in respect of all the assesseees under appeal. He has further submitted that the appeals filed by the assesseees may be permitted to be withdrawn against which the Id.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 and perused the records. In this case, the assesseees have opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.4 towards settlement of pending tax dispute. In view of the above facts and circumstances, the appeals filed by the assesseees are liable to be dismissed as withdrawn. However, it is open to the assesseees 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, all the appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced on 05th January, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 05.01.2022

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.