

**आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"B" BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ ITA Nos.2904 to 2910/Chny/2017  
(निर्धारण वर्ष / Assessment Years: 2005-06 to 2011-12)

|                                                                                                             |                      |                                                  |
|-------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------|
| <b>Smt. A. Asha</b><br>No. 44, 3 <sup>rd</sup> Main Road,<br>Kasthuriba Nagar,<br>Adyar, Chennai – 600 020. | <b>बनाम/<br/>Vs.</b> | <b>DCIT</b><br>Central Circle III(1)<br>Chennai. |
| स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAGPA-6799-J                                                        |                      |                                                  |
| (□ पीलार्थी/ Appellant)                                                                                     | :                    | (प्रत्यर्थी / Respondent)                        |

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आयकर अपील सं./ ITA Nos.2911 to 2917/Chny/2017  
(निर्धारण वर्ष / Assessment Years: 2005-06 to 2011-12)

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|---------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------|
| <b>Shri. G.B. Anbalagan</b><br>No. 44, 3 <sup>rd</sup> Main Road,<br>Kasthuriba Nagar,<br>Adyar, Chennai – 600 020. | <b>बनाम/<br/>Vs.</b> | <b>DCIT</b><br>Central Circle III(1)<br>Chennai. |
| स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAGPA-6800-N                                                                |                      |                                                  |
| (□ पीलार्थी/ Appellant)                                                                                             | :                    | (प्रत्यर्थी / Respondent)                        |

|                                          |   |                            |
|------------------------------------------|---|----------------------------|
| अपीलार्थी की ओरसे/ <b>Appellant by</b>   | : | None                       |
| प्रत्यर्थी की ओरसे/ <b>Respondent by</b> | : | Shri A.S. Bindu Ld. CIT-DR |

|                                                  |   |            |
|--------------------------------------------------|---|------------|
| सुनवाई की तारीख/<br><b>Date of Hearing</b>       | : | 25-01-2022 |
| घोषणा की तारीख /<br><b>Date of Pronouncement</b> | : | 25-01-2022 |

**आदेश / ORDER**

**Per Bench**

1. During hearing, none appeared for assessee. However, the bench was informed that the both the assessee have already opted for settlement of dispute for all the years under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020*. The Ld. CIT-DR submitted that, in such a scenario, the revenue has no objection for dismissal of appeals.
2. In view of foregoing, all the aforesaid appeals stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeals, in case the declaration filed under the scheme is not accepted, for whatever reasons.
3. All the appeals stands dismissed as withdrawn.

Order pronounced on 25<sup>th</sup> January, 2022.

Sd/-  
(MAHAVIR SINGH)  
उपाध्यक्ष / VICE PRESIDENT

Sd/-  
(MANOJ KUMAR AGGARWAL)  
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 25-01-2022  
JPV

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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