

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH, CHENNAI
श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT
AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER

आयकरअपीलसं./I.T.A.No.3046/Chny/2019

(निर्धारणवर्ष / Assessment Year: 2016-17)

M/s. Sri Ram Liquors Old No.62, New No.120 St.Therasa Street, Pondicherry-605 001.	Vs	The Income Tax Officer , Ward-3 Pondicherry.
PAN: ABSFS 5019G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Mr. N. Arjunraj, C.A. for Mr.S.Sridhar,Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. G.Johnson, Addl.CIT

सुनवाई की तारीख/Date of hearing	:	03.02.2022
घोषणा कीतारीख /Date of Pronouncement	:	03.02.2022

आदेश / ORDER

PER G.MANJUNATHA, AM:

This appeal filed by assessee is directed against order of learned Commissioner of Income Tax(Appeals)-Puducherry, dated 28.06.2019 and pertains to assessment year 2016-17.

2. We find that appeal filed by assessee is barred by limitation of 48 days for which necessary petition for condonation of delay explaining the reasons for the delay has been filed. The learned counsel submitted that assessee could not file appeal within the time allowed under the Act, therefore delay may be condoned. Having heard both sides and considered the petition filed by the

assessee for condonation of delay, we are of the considered view that reasons given by assessee for not filing the appeal within the time allowed under the Act comes under reasonable cause as provided under the Act for condonation of delay and hence, delay in filing of above appeal is condoned and appeal filed by the assessee is admitted for adjudication.

3. We have heard learned counsel for the assessee and learned DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No.5 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessee has availed the VSVS scheme to settle its pending disputes. The Id. counsel for the assessee further submitted that the Department has accepted application filed by the assessee and issued Form 5 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id. counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing the appeal as the Designated Authority has issued Form 5. Therefore, considering fact that the assessee has filed application for withdrawal of appeal and has also

filed Form 5 issued by the Department, we dismiss appeal filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeal, in case application filed by the assessee before the Designated Authority, is rejected for any reason.

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

Order pronounced in the open court on 3rd February, 2022

Sd/-
(महावीर सिंह)
(Mahavir Singh)
उपाध्यक्ष/ Vice-President
चेन्नई/Chennai,

दिनांक/Dated 3rd February, 2022

DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. Appellant
2. Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.

Sd/-
(जी. मंजुनाथ)
(G. Manjunatha)
लेखा सदस्य / Accountant Member