

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.1360 and 1361/Chny/2018
निर्धारण वर्ष/Assessment Years: 2006-07 & 2007-08

M/s. Neyveli Health Promotion and
Social Welfare Society, Vaigai Building,
Andhra Kesari T. Prakasam Salai,
Block – 9, Neyveli 607 801.
[PAN:AAATN5069Q]

The Income Tax Officer,
Ward 2,
Cuddalore.
Vs.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 31.01.2022
घोषणा की तारीख /Date of Pronouncement : 07.02.2022

आदेश /O R D E R

PER BENCH:

Both the appeals filed by the assessee are directed against the common order of the Id. Commissioner of Income Tax (Appeals) - Puducherry, Pudhucherry dated 15.03.2018 for the assessment years 2006-07 and 2007-08.

2. When the appeals were taken up for hearing, by filing withdrawal application, the learned Counsel for the assessee has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and

Form No. 3 was also issued. He has further submitted that the appeals filed by the assessee may be permitted to be withdrawn against which the Id.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 assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 towards settlement of pending tax dispute. In view of the above facts and circumstances, the appeals filed by the assessee are liable to be dismissed as withdrawn.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 In the result, both the appeals filed by the assessee are dismissed as withdrawn.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 07th February, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER
Chennai, Dated, 07.02.2022
Vm/-

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

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.