

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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.3242/Chny/2019
निर्धारण वर्ष/Assessment Year: 2013-14

M/s. Tamilnadu Brick Industries,
No. 47, Mangali Nagar, 1st Street,
Arumbakkam, Chennai 600 106.
[PAN:AAFFT3643P]

The Deputy Commissioner of
Income Tax,
Non Corporate Circle 8,
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 09.02.2022
घोषणा की तारीख /Date of Pronouncement : 18.02.2022

आदेश / O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 9, Chennai dated 31.08.2018 relevant to the assessment year 2013-14.

2. The appeal filed by the assessee is delayed by 392 days in filing the appeal before the Tribunal. The assessee has filed a condonation petition in support of duly notarized affidavit to condone the delay. By referring to the condonation petition, the Id. Counsel for the assessee has submitted that the assessee company has received the order of the Id.

CIT(A) dated 31.08.2018 in its office without noting the date of service which led to the incorporation of the date of order as date of communication of the order in Form No. 36 filed before the Tribunal. The Id. Counsel has further submitted that the delay of 392 days in filing the appeal is neither wilful nor deliberate but due to circumstances beyond the control of the assessee and prayed that the delay may be condoned and admitted the appeal for hearing. Against the above submissions, the Id. DR has not raised any serious objection. Consequently, since the assessee was prevented by sufficient cause, the delay of 392 days in filing of the appeal stands condoned and admitted the appeal for adjudication.

3. When the appeal was taken up for hearing, by filing Form No. 5 towards opting to avail the Vivad-se-Vishwas Scheme 2020 for settlement of disputed tax vide his letter dated 09.02.2022, the Id. Counsel for the assessee has prayed that the appeal filed by the assessee may be deemed to be withdrawn against which the Id. DR has not opposed to the submissions of the learned Counsel.

4. We have heard both the sides, 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. 5 for

the settlement of pending tax dispute. In view of the above facts and circumstances, the appeal filed by the assessee is 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.

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

Order pronounced on 18th February, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 18.02.2022

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.