

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"D" BENCH, CHENNAI**  
**BEFORE SHRI C.M. GARG, JM & SHRI ARUN KHODPIA, AM**  
**आयकर अपील सं./ITA No.145/Chny/2020**  
**(निर्धारण वर्ष / Assessment Year : 2014-2015)**

M. Irshad Ali, No.3, 5 <sup>th</sup> Cross Street, Shastri Nagar, Adyar, Chennai-600020	V s	The ITO, Non-Corporate Ward- 1(2), Chennai
PAN No. : <b>AAAPI 6833 M</b>		

(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )
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निर्धारिती की ओर से /Assessee by	:	Shri Anish, Advocate
राजस्व की ओर से /Revenue by	:	Shri G. Johnson, Addl. CIT DR

सुनवाई की तारीख / <b>Date of Hearing</b>	:	22/02/2022
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	22/02/2022

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the CIT(A)-2, Chennai, dated 26.11.2019 for the assessment year 2014-15.

2. At the outset, Id A.R. of the assessee has submitted that the assessee has preferred an application in Form No.1 & 2 under "Vivad Se Visvash Scheme" 2020 to settle the dispute involved in the said appeal and copy of the same has been filed before this bench. He submitted that the appeal of the assessee may be disposed off accordingly.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, we dismiss the appeal of the assessee treating the same as withdrawn. We also make it clear that in a situation, if the grievance of assessee for the year under consideration could not be resolved under Vivad se Vishwas scheme, then the assessee would be entitled to seek recall of this dismissal order by filing a miscellaneous application.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 22/02/ 2022.

**Sd/-**

**(ARUN KHODPIA)**

लेखा सदस्य / ACCOUNTANT MEMBER

Chennai; दिनांक Dated 22/02/2022

Prakash Kumar Mishra, Sr.P.S.(on tour)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-  
M. Irshad Ali, No.3, 5<sup>th</sup> Cross Street,  
Shastri Nagar, Adyar, Chennai-600020
2. प्रत्यर्थी / The Respondent-  
The ITO, Non-Corporate Ward-1(2), Chennai
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, Chennai / DR,  
ITAT, Chennai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**Sd/-**

**(C.M.GARG)**

न्यायिक सदस्य / JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)  
ITAT Chennai Benches, Chennai