

आयकर अपीलिय अधिकरण, 'डी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'D' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 776/CHNY/2020

निर्धारण वर्ष /Assessment Year 2013-14

**Smt. Kantha Bhandari,**  
16/12, Kuppuswamy Road,  
Chetpet, Chennai – 600 031.

**The Income Tax Officer,**  
v. Non-Corporate Ward 3(4),  
Chennai -34.

**PAN : AAEPB 4998A**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by  
प्रत्यर्थी की ओर से/Respondent by

: Shri M. Karunakaran, Advocate  
: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 01.03.2022

घोषणा की तारीख/Date of Pronouncement

: 01.03.2022

**आदेश /O R D E R**

**PER MAHAVIR SINGH, VP:**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-4, Chennai in ITA Nos.54/19-20/ A.Y.2013-14/CIT(A)-4, dated 31.08.2020 for the assessment year 2013-14.

2. At the time of hearing, the Id.counsel for the assessee has stated that the assessee wants to utilize the Direct Taxes 'Vivad se

Vishwas Scheme, 2020' to settle pending disputes relating to Direct Taxes and in this regard the assessee has filed Form no. 3 from the designated authority. Therefore, once the assessee has filed Form 3 and expressed her willingness to settle pending disputes regarding direct taxes, then there is no point in keeping appeal filed by the assessee. Hence, we are dismissing the appeal subject to liberty to the assessee to get it recalled in case, the assessee does not succeed in availing the scheme i.e., Vivad Se Vishwas Scheme 2020 for whatever reason.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 1<sup>st</sup> March, 2022 at Chennai.

Sd/-

(गिरीश अग्रवाल)

**(GIRISH AGRAWAL)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 1<sup>st</sup> March, 2022

**RSR**

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.            |