

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri V. Durga Rao, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.3209/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2012-13

Smt. Ramila Devi Babulal,  
No. 41, Narayana Mudali Street,  
Sowcarpet, Chennai 600 079.

Vs. Income Tax Officer,  
Non Corporate Ward 6(1),  
Chennai 600 006.

**[PAN: AAFPB8423K]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A. No.3210/Chny/2019  
निर्धारण वर्ष/Assessment Year: 2012-13

Shri Ramesh Kumar,  
No. 47, Narayana Mudali Street,  
Sowcarpet, Chennai 600 079.

Vs. Income Tax Officer,  
Non Corporate Ward 6(1),  
Chennai 600 006.

**[PAN: AAFPB8423K]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 22.03.2022  
घोषणा की तारीख /Date of Pronouncement : 22.03.2022

**आदेश /O R D E R**

**PER BENCH:**

Both the appeals filed by different assesseees are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 5, Chennai dated 01.10.2019 and 03.10.2019 respectively relevant to the

assessment year 2012-13.

2. When both the appeals were taken up for hearing, none appeared on behalf of the assessee or filed any adjournment petition despite various notices issued. However, by filing Form No. 1 to Form No. 5 towards opting to avail the Vivad-se-Vishwas Scheme 2020 for settlement of disputed tax vide his e-mail letter dated 29.11.2021, both the assessees have prayed that the appeal filed may be deemed to be withdrawn. After hearing the Id. DR, we proceed to decide the appeals on merits.

3. We have heard the Id. DR and perused the materials available on record. In this case, both the assessees have 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 In view of the above facts and circumstances, both the appeals filed by the assessee are liable to be dismissed as withdrawn. However, it is open to the assessees 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 22<sup>nd</sup> March, 2022 at Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 22.03.2022

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.