

**आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, CHENNAI**  
**श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष**  
**BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT**  
**AND SHRI G.MANJUNATHA, ACCOUNTANT MEMBER**

**आयकरअपीलसं./I.T.A.Nos.3211 & 3212/Chny/2019**

(निर्धारणवर्ष / Assessment Years: 2014-15 & 2015-16)

Smt. Chandra Kala 962, Poonamalle High Road BBC Purnima Apartments, C-Block Chennai-600 084.	Vs	The Income Tax Officer, Corporate Circle-1(1) Chennai-600 034
PAN: AAEP C 5084C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

**&**

**आयकरअपीलसं./I.T.A.Nos.3213 & 3214/Chny/2019**

(निर्धारणवर्ष / Assessment Years: 2014-15 & 2015-16)

Mrs. Bhoormal Uttamkumar Kothari 962, Poonamalle High Road Flat No.38, C-Block BBC Purnima Apartments, Chennai-600 084.	Vs	The Income Tax Officer, Corporate Circle-1(1) Chennai-600 034
PAN: AAFPK 4604H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. Sajit Kumar, JCIT

सुनवाईकीतारीख/Date of hearing	:	30.06.2022
घोषणाकीतारीख /Date of Pronouncement	:	30.06.2022

**आदेश / ORDER**

**PER G.MANJUNATHA, AM:**

These four appeals filed by different assesseees are directed against separate, but identical orders passed by the learned Commissioner of Income Tax (Appeals)-1, Chennai, all dated 04.09.2019 and pertain to assessment years 2014-15 & 2015-16.

2. At the time of hearing, none appeared for the assessee. We have heard the Id. DR and also perused the material

available on record. The assessee vide their letters dated 22.06.2022 submitted that they have opted to avail the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending disputes relating to Direct Taxes and in this regard filed form No 5 received from the designated authority. Therefore, the assessee submitted that the appeals filed by them may be dismissed as withdrawn. The Id. DR, on the other hand, has no objection for dismissing the appeals as the Designated Authority has issued Form 5. Therefore, considering fact that the assessee has filed application for withdrawal of appeal and has also filed Form 5 issued by the Department, we dismiss appeals filed by the assessee as withdrawn. However, a liberty is given to the assessee to restore the appeals, in case application filed by the assessee before the Designated Authority, is rejected for any reason.

3. In the result, all these four appeals filed by aforesaid assessee are dismissed as withdrawn.

Order pronounced in the open court on 30<sup>th</sup> June, 2022

Sd/-

**(महावीर सिंह)**

(Mahavir Singh)

उपाध्यक्ष/ Vice-President

चेन्नई/Chennai,

दिनांक/Dated 30<sup>th</sup> June, 2022

DS

Sd/-

**(जी. मंजुनाथ)**

(G. Manjunatha )

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. Appellant
2. Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.