

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' 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.41/Chny/2020
निर्धारण वर्ष/Assessment Year: 2010-11

Shri Jayantilal,
No. 148, Mint Street, Sowcarpet,
Chennai 600 079.
[PAN: ADBPJ8579K]

Vs. Income Tax Officer,
Non Corporate Ward 4(2),
Chennai 600 006.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri R.L. Banekatti, JCIT
सुनवाई की तारीख/ Date of hearing : 04.07.2022
घोषणा की तारीख /Date of Pronouncement : 04.07.2022

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) 5, Chennai dated 30.08.2019 relevant to the assessment year 2010-11.

2. When the appeal was 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. 3 to Form No. 5 towards opting to avail the Vivad-se-Vishwas Scheme 2020 for settlement of disputed tax vide his letter dated 22.06.2022, the assessee has prayed that the appeal filed may

be deemed to be withdrawn. After hearing the Id. DR, we proceed to decide the appeal on merits.

3. We have heard the Id. DR 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 In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as withdrawn.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.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 04th July, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 04.07.2022

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.