

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI**

श्रीमहावीर सिंह, उपाध्यक्ष एवंश्री मनोज कुमार अग्रवाल, लेखा सदस्यके समक्ष
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. Nos. 1903 & 1904/CHNY/2019
Assessment Years: 2011 – 2012 & 2013 - 2014

Smt. Vandana Jain,
No.21, 2nd Floor,
Ramaswamy Street,
T. Nagar, Chennai – 600 017
PAN : ACPV 5784 R

The Income Tax Officer,
Non-Corporate Ward – 2(2),
Vs. Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A Nos.:1905 & 1906/CHNY/2019
निर्धारण वर्ष /Assessment Years: 2011 – 2012 & 2013 - 2014

Mr. Raj Kumar Jain,
No.21, 2nd Floor,
Ramaswamy Street,
T. Nagar, Chennai – 600 017
PAN : AAEPR 4826M

The Income Tax Officer,
Non-Corporate Ward – 2(2),
Vs. Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./I.T.A No.:1907/CHNY/2019
निर्धारण वर्ष /Assessment Year: 2013 - 2014

M/s. Raj Kumar Jain [HUF]
No.21, 2nd Floor,
Ramaswamy Street,
T. Nagar, Chennai – 600 017
PAN : AAAHR 1762E

The Income Tax Officer,
Non-Corporate Ward – 2(2),
Vs. Chennai – 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Mr. T. Vasudevan, Advocate
प्रत्यर्थी की ओर से/Respondent by : Mr. P. Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing : 22.07.2022
घोषणा की तारीख/Date of Pronouncement : 22.07.2022

आदेश /ORDER

PER MAHAVIR SINGH, VP:

By M.A. Nos.48 to 52/Chny/2022 of the Assesseees, dated 22.07.2022 the Order passed by the Tribunal in I.T.A. Nos. 1903 to 1907/CHNY/2019, dated 31.03.2022 has been recalled for fresh adjudication.

2. In all these appeals, the Assesseees have contended that that they have availed the Vivad-se-Viswas Scheme 2020 and finally the Assesseees have paid the taxes and even the Designated Authority has issued Form No.5 validating the declaration. The Assesseees have enclosed the complete set of Form No.1 to 5 including the payment of taxes. Hence, the Assesseees want to withdraw all the appeals.

3. When a query was put to the learned Senior Departmental Representative, he admitted that the

Assesseees have availed Vivad-se-Viswas Scheme 2020 and that the Revenue has no objection in the withdrawal of these appeals.

4. Since, the Assesseees have availed the Vivad-se-Viswas Scheme 2020, we permit the withdrawal and accordingly the appeals of the Assesseees are dismissed as withdrawn.

5. In the result, the appeals of the Assesseees in I.T.A. Nos. 1903 to 1907/CHNY/2019 are dismissed as withdrawn.

Order pronounced in the court on 22nd July, 2022 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,
दिनांक/Dated, the 22nd July, 2022

IA, Sr. PS

आदेश की प्रतिलिपि ँ ग्रेषित/**Copy to:** 1. ँ पीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (ं पील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF