

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

श्री वी. दुर्गा राव, माननीय न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.3199 & 3200/Chny/2019
निर्धारण वर्ष /Assessment Years: 2013-14 & 2011-12

Mr.Sanjay Kumar Kanthilal,
No.119, Audiappa Naicken Street,
Sowcarpet, Chennai-79.
[PAN: CCWPS 1792 M]
(अपीलार्थी/Appellant)

v. The Income Tax Officer,
Non-Corporate Ward-6(3),
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.D.Anand, Adv.
प्रत्यर्थी की ओर से /Respondent by : Mr.P. Sajit Kumar, JCIT
सुनवाई की तारीख/Date of Hearing : 04.08.2022
घोषणा की तारीख /Date of Pronouncement : 04.08.2022

आदेश / ORDER

PER G. MANJUNATHA, ACCOUNTANT MEMBER:

These two appeals filed by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-5, Chennai, dated 12.09.2019 & 24.09.2019 and pertains to assessment years 2013-14 & 2011-12 respectively.

2. We have heard learned counsel for the assessee and learned DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No.4 in ITA No.3199/Chny/2019 and a letter along with Form No.5 in ITA No.3200/Chny/2019 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessee has availed the VSVS

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scheme to settle its pending disputes. The Id.Counsel for the assessee further submitted that the Department has accepted application filed by the assessee and issued Form Nos.4 & 5 quantifying amount of taxes payable under VSVS scheme. Therefore, the Id.Counsel for the assessee submitted that the appeals filed by the assessee may be dismissed as withdrawn.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 Nos.4 & 5. Therefore, considering fact that the assessee has filed application for withdrawal of appeals and has also filed Form Nos.4 & 5 issued by the Department, we dismiss appeals filed by the assessee as withdrawn.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 In the result, appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on the 4th day of August, 2022, in Chennai.

Sd/-
(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 4th August, 2022.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)

Sd/-
(जी. मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF