

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' 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. 1593/Chny/2019
निर्धारण वर्ष/Assessment Year:2013-14

M/s. Modern Enterprises,
New Scheme Road,
Pollachi 642 001.

The Income Tax Officer,
Vs. Ward 2,
Pollachi.

[PAN:AALFM0373P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by

: Shri Tarun, Advocate for
: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/ Date of hearing

: 25.08.2022

घोषणा की तारीख /Date of Pronouncement

: 30.08.2022

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) 3, Coimbatore, dated 06.03.2019, relevant to the assessment year 2013-14.

2. The appeal filed by the assessee is delayed by one day in filing the appeal before the Tribunal. By filing a petition for condonation of delay in the form of an Affidavit explaining the reasons for the delay, the Id. Counsel for the assessee has prayed for condoning the delay

and admitting the appeal for adjudication. The Id. DR has not seriously object to the submissions of the Id. Counsel. Since the assessee was prevented by reasonable cause for the delay in filing the appeal before the Tribunal, the one day delay is condoned and admitted the appeal for adjudication.

3. When the appeal was taken up for hearing, by filing Form No. 4 towards opting to avail the Vivad-se-Vishwas Scheme 2020 for settlement of disputed tax, the Id. Counsel for the assessee has submitted that all taxes due are paid and Form No. 5 is yet to be issued by the Designated Authority and prayed that the appeal filed by the assessee may be deemed to be withdrawn against which the Id. DR has not opposed to the submissions of the learned Counsel.

4. We have heard both the sides, and perused the materials available on record. In this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and filed Form No. 4. It was the submissions of the Id. Counsel that all taxes due are paid and Form No. 5 is yet to be issued by the Designated Authority. The Id. DR has also fairly conceded the above submissions of the Id. Counsel. In view of the above facts and circumstances of the case, 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.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on the 30th August, 2022 in Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 30.08.2022

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.