

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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.2718/Chny/2019
निर्धारण वर्ष/Assessment Year: 2014-15

M/s. Ranjith Kumar HUF
No. 43, 3rd Street, Rishab Apartment,
Mint Street, Sowcarpet,
Chennai 600 079.
[PAN: AAKHR1423A]

Vs. Income Tax Officer,
Non Corporate Ward 6(1),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 27.09.2022
घोषणा की तारीख /Date of Pronouncement : 27.09.2022

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 16.07.2019 relevant to the assessment year 2014-15.

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, the Id. DR has filed the proceedings of the ITO, Non Corporate Ward 6(1), Chennai dated 24.12.2021, wherein, it was stated that the assessee filed an application in Form 1 & 2 dated

28.10.2020 and on completion of due procedure, the Id. PCIT vide order dated 07.04.2021 has issued Form 5 to the assessee, thereby, the disputed tax has been settled by the assessee.

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 as could be evidenced from the proceedings of the ITO, NCW 6(1), Chennai dated 24.12.2021. In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 in the open Court on 27th September, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 27.09.2022

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.