

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. Nos.1586 & 1587/Chny/2019
निर्धारण वर्ष/Assessment Years: 2013-14 & 2015-16

Shri Gopal Udaya Kumar,
No. 53, Ellis Road, Mount Road,
Chennai 600 002.
[PAN:AAHPU2336E]

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle 23(1),
Tambaram.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 29.11.2022
घोषणा की तारीख /Date of Pronouncement : 29.11.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 10, Chennai dated 25.03.2019 and dated 28.03.2019 relevant to the assessment years 2013-14 and 2015-16 respectively.

2. When the appeals were taken up for hearing, none appeared on behalf of the assessee or filed any adjournment petition despite various notices issued. However, the assessee has filed a letter dated 18.11.2022 enclosing Form 5 issued by the Designated Authority towards availing the

Vivad-se-Vishwas Scheme 2020 thereby, the disputed tax has been settled by the assessee and also prayed for withdrawal of appeals.

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 dated 03.11.2021 for both the assessment years towards settlement of pending disputed tax. In view of the above facts and circumstances, the appeals filed by the assessee are liable to be dismissed as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 29th November, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 29.11.2022

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.