

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.96/Chny/2021**
(निर्धारणवर्ष / **Assessment Year: 2013-14**)

&

आयकर अपील सं./ **ITA No.269/Chny/2021**
(निर्धारणवर्ष / **Assessment Year: 2014-15**)

M/s R.S.M. Sapthagiri Finance Ltd. 65, New Poornakala Theatre Kannamman Kovil Street Tirunelveli – 627 001	बनाम/ Vs.	ACIT-Circle-1 Neelai City Centre Tiruchendur Road, Rahumath Nagar Maharaja Nagar Post Tirunelveli – 627 011
स्थायीलेखासं./जी आइ आरसं./ PAN/GIR No. AADCR-0931-K		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Saroj Kumar Parida (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	31-03-2023
घोषणाकीतारीख / Date of Pronouncement	:	31-03-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member):

1. The captioned appeals were initially disposed-off by Tribunal vide common order dated 26-05-2022 allowing the appeals of the assessee. However, revenue preferred miscellaneous applications on the ground

that the impugned issues, for both the years, were already settled by the assessee under Vivad-Se-Vishwas Scheme (VSVS). Considering the same, common order was recalled vide MA Nos.222 & 223/Chny/2022 dated 31-03-2023 and the appeals were restored to their original status. Since the disputes were settled by the assessee under VSVS, both the appeals were taken up for hearing with the consent of both the sides and are being disposed-off by way of this order.

2. Undisputedly, the impugned issues, for both the years, have already been settled by the assessee under Vivad-Se-Vishwas Scheme (VSVS) and Form Nos. 5 has also been issued by designated authority. Considering the same, both the appeals stands dismissed as withdrawn by the assessee.

3. Both the appeals stands dismissed as withdrawn.

Order pronounced on 31st March, 2023.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

चेन्नई Chennai; दिनांक Dated : 31-03-2023
EDN

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

आदेशकीप्रतिलिपि ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF