

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No.1405/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2017-2018)**

Shri Ramasamy Parthiban,
7/5, I Cross,
Chinna Andan Kovil Road,
Karur 639 001.

Vs. The Income Tax Officer,
Ward 1,
Karur.

[PAN:ALDPP 2195D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri M. Rajesh, Advocate for
Shri S. Anandh, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Shri ARV Srinivasan,IRS, Addl CIT.

सुनवाई की तारीख/Date of Hearing

: 07.11.2024

घोषणा की तारीख /Date of Pronouncement

: 07.11.2024

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member)

The appeal is arising out of the order dated 31.01.2024 of the Commissioner of Income Tax (Appeals), NFAC, Delhi (in short the 'Id. CIT(A)'). The penalty was imposed by the Income Tax Officer, Ward-1, Karur for the assessment year 2017-18 u/s.271B of the Income Tax Act, 1961 (hereinafter the 'Act'), vide order dated 23.09.2022.

2. The registry has noted delay of 40 days in filing the appeal. Ld. Counsel for the assessee has filed affidavit of assessee. Considering the reasons given in affidavit by the assessee and adopting pragmatic approach, the delay in filing of the appeal is condoned and appeal is admitted for adjudication.
3. At the outset, it is noted that the assessee has opted for solution of dispute under the Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024. Assessee also submitted Form 1 DTVSV dated 06.11.2024 vide e-Filing Acknowledgement Number 681742690061124.
4. Accordingly, noting the fact that the assessee is opted for resolution of dispute under Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024 in the present appeal, we treat this appeal being disposed of as withdrawn.
5. The assessee is given liberty for restoration of the present appeal in case the resolution of dispute under Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024 is failed.
6. In the result, the appeal of the assessee (ITA No.1405/Chny/2024) is disposed of by treating the same as withdrawn.

Order pronounced in the open court at the time of hearing on 7th day of November, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated : 07-11-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त/CIT, Coimbatore

4. विभागीय प्रतिनिधि/DR

5. गार्डफाईल/GF