

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1370/Chny/2024
निर्धारण वर्ष/Assessment Year: 2014-15

M/s. Padmash Leathers and Exports Pvt. Ltd. [Erstwhile Naras Leathers Pvt. Ltd.], No. 10, Griffith Road, Pallavaram, Chennai 600 043.
[PAN:AAACN3589J]

Vs. The Income Tax Officer, Corporate Ward 5(1), Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sunil Kumar, CA
प्रत्यर्थी की ओर से/Respondent by : Smt. Samantha Mullaamudi, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 12.12.2024
घोषणा की तारीख /Date of Pronouncement : 12.12.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 14.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2014-15.

2. At the outset, the Id. AR Shri S. Sunil Kumar, CA submits that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2024 and filed an application along with Form 1 DTVSV 2024, which was submitted before the Designated Authority to settle the disputed tax. He further

submits that all taxes due are paid and prayed that the appeal filed by the assessee may be treated as infructuous.

3. The Id. DR Smt. Samantha Mullamudi, Addl. CIT did not oppose to the submissions of the Id. AR.

4. Having heard both the parties, we note that the assessee opted for the Vivad-se-Vishwas Scheme 2024 and filed Form 1 DTVSV 2024 vide acknowledgement No. 749364250111224 for the settlement of pending tax dispute and the same is placed on record. In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as infructuous. 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 2024. Thus, the appeal filed by the assessee is dismissed as infructuous.

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

Order pronounced in the open Court on 12th December, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 12.12.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.