

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

आयकर अपील सं./I.T.A. No.1244/Chny/2023
निर्धारण वर्ष/Assessment Year: 2018-19

K P R Mill Limited,
9, Gokul Buildings, Thadagam Road,
A.K.S. Nagar, Coimbatore 641 001.

Vs. The Assistant Commissioner of
Income Tax,
Corporate Circle 2,
Coimbatore.

[PAN:AACCK0893N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri N. Arjun Raj, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri Nilay Baran Som, CIT
सुनवाई की तारीख/ Date of hearing : 04.12.2024
घोषणा की तारीख /Date of Pronouncement : 04.12.2024

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 12.12.2022 passed by the Id. Principal Commissioner of Income Tax, Coimbatore-1, Coimbatore for the assessment year 2018-19.

2. We find that this appeal was filed with a delay of 271 days. The assessee filed an affidavit along with petition for condonation of delay stating reasons for the said delay. Upon hearing both the parties and on examination of the petition, we find that the reasons stated by the assessee are bonafide, which really prevented the assessee in filing the

appeal in time and accordingly, we condone the delay and admit the appeal for adjudication.

3. When this appeal was taken up for hearing, by filing an application along with acknowledgement & Form 3 DTVSV 2024, the Id. AR Shri N. Arjun Raj submits that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2024 and Form No. 3 was also issued. He has further submitted that the appeal filed by the assessee may be treated as infructuous.

4. The Id. DR Shri Nilay Baran Som, CIT did not oppose to the submissions of the Id. AR.

5. Having heard both the parties, we note that the assessee opted for the Vivad-se-Vishwas Scheme 2024 and the Designated Authority issued Form No.2 vide certificate No. 65651993128 dated 28.10.2024 for the settlement of pending tax dispute. 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.

6. In the result, the appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the open Court on 04th December, 2024 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 04.12.2024

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.