

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' 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.181/Chny/2024
निर्धारण वर्ष/Assessment Year: 2021-22

Faiveley Transport Rail Technologies
India Private Limited, Post Box No. 39,
Harita Kothur, Hosur, S.O.
(Dharmapuri), Krishnagiri 635 109.

Vs. The Deputy Commissioner of
Income Tax,
International Taxation 1(1),
Chennai.

[PAN:AAGCS8525B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, CIT
सुनवाई की तारीख/ Date of hearing : 25.02.2025
घोषणा की तारीख /Date of Pronouncement : 25.02.2025

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 30.11.2023 passed by the Addl/JCIT(A)-7, Delhi. The assessment year in the cause title of the impugned order is wrongly mentioned as AY 2020-21 instead of 2021-22, since the tax demand of ₹.9,69,00,000/- under the TDS intimation issued on 28.05.2021 pertains to e-TDS statement (Form 27Q) for AY 2021-22 on

25.05.2021 as reflected in para 4 of the impugned order against which the assessee preferred present appeal before the Tribunal.

2. We note that on behalf of the assessee, by way of written submission dated 29.01.2025, the Id. AR Shri Ashik Shah, C.A. filed Form No. 1 under DTVSV 2024 for opting to avail the Vivad-se-Vishwas Scheme 2024 and the assessee is yet to receive Form No. 2 from the Designated Authority for determining the amount payable under the VSV scheme.

3. The Id. DR Shri R. Clement Ramesh Kumar, CIT drew our attention to Part D & F of Form 1 evidencing information related to amount payable and net amount payable/refundable by the assessee under the VsV scheme, 2024 and submits that the appeal of the assessee may be dismissed with liberty.

4. We note that the assessee opted for the Vivad-se-Vishwas Scheme 2024 and filed Form No.1 vide Acknowledgement No. 763909460211224 dated 21.12.2024 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. 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.

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

Order pronounced in the open Court on 25th February, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 25.02.2025

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.