

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' 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.3359/Chny/2024
निर्धारण वर्ष/Assessment Year: 2018-19

Kannan Harikrishnan,
No. 735, Ponni Amman Koil Street,
Madanandapuram, Chennai 600 116.

Vs. The Income Tax Officer,
Non Corporate Ward 8(2),
Chennai.

[PAN:AEPPH3267K]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. T.V. Muthu Abirami, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri A. Sasikumar, CIT
सुनवाई की तारीख/ Date of hearing : 24.02.2025
घोषणा की तारीख /Date of Pronouncement : 28.02.2025

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 26.09.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2018-19.

2. We find that this appeal is filed with a delay of 30 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit,

we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. When the appeal was taken up for hearing, by filing Form No. 3 under DTVSV 2024, the Id. AR Ms. T.V. Muthu Abirami, Advocate submits that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2024 and filed Form No. 1 for the above assessment year under consideration. She has further submitted that the appeal filed by the assessee may be treated as withdrawn.

4. The Id. DR Shri A. Sasikumar, 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 filed Form No.3 vide Acknowledgement No. 834771040220125 dated 22.01.2025 for AY 2018-19 towards 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 In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as withdrawn as prayed by the Id. AR. 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 withdrawn.

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

Order pronounced on 28th February, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

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

Chennai, Dated, 28.02.2025

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.