

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.:757/Chny/2025

Swamynathan Arthi, 27A, Thelungar Street, Sankaridrug S.O Sankari, Salem– 637 301.	vs.	ITO, Ward - 1(6), Salem.
[PAN:AIGPA-2088-N] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Senthil Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, J.C.I.T.
सुनवाई की तारीख/ Date of hearing : 04.06.2025
घोषणा की तारीख /Date of Pronouncement : 11.06.2025

आदेश /ORDER

PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 14.01.2025 and pertains to assessment year 2012-13.

2. When this appeal was taken up for hearing, by filing an order for full and final settlement of tax arrears under sub section (2) of Section 92 r.w.s. 93 of the Finance Act (No.2) Act, 2024 under DTVSV 2024, the Id. AR for the assessee has submitted that the assessee has availed the Vivad-se-Vishwas Scheme 2024. Hence, he has further submitted that the appeal filed by the assessee may be treated as withdrawn.

3. The Id. DR did not oppose to the submissions of the Id. AR.
4. Having heard both the parties, we note that the assessee has already availed the Vivad-se-Vishwas Scheme 2024 and the Designated Authority issued Form No.4 vide Acknowledgement No. 928485651080425 dated 08.04.2025 for AY 2012-13 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 In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as withdrawn as prayed by the Id.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.
5. In the result, all the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the court on 11th June, 2025 at Chennai.

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)
न्यायिक सदस्य/**Judicial Member**

Sd/-
(एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)
लेखासदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 11th June, 2025

SP

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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