

आयकर अपीलिय 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.2786/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2014-15

&

**C.O. No. 7/Chny/2025 [In ITA No. 2786/Chny/2024]**

The Assistant Commissioner of  
Income Tax,  
Corporate Circle 1(1),  
Chennai.

Vs. Acqueon Technologies Private  
Limited, 4/600 and 4/197,  
Dr. VSI Estate Phase II, 7<sup>th</sup> Street,  
Tiruvanmiyur S.O., Chennai 600 041.

**[PAN:AAACI0947F]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent/Cross Objector)

अपीलार्थी की ओर से / Appellant by : Shri S.P. Chidambaram, Advocate &  
Ms. Sonali Kothari, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 06.11.2025  
घोषणा की तारीख /Date of Pronouncement : 06.11.2025

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the Revenue is directed against the order dated 11.07.2024 passed by the Id. Commissioner of Income Tax (Appeals)-16, Chennai for the assessment year 2014-15.

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 2 under DTVSV 2024, the Id. AR Shri S.P. Chidambaram, Advocate submits that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2024 for the above assessment year under consideration. He has further submitted that the appeal filed by the Revenue is liable to be treated as withdrawn.

4. The Id. DR Ms. R. Anita, Addl. 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 2 vide Acknowledgement No. 997270321101025 dated 10.10.2025 for AY 2014-15 towards settlement of pending tax dispute. In view of the above facts and circumstances, the appeal filed by the Revenue is liable to be dismissed as withdrawn as prayed by the Id.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 Revenue is dismissed as withdrawn.

**C.O. No. 7/Chny/2025**

6. In view of our decision in Revenue's appeal, wherein, we dismissed the appeal in view of filing of Form 2 under DTVSV 2024 and acknowledgement thereon, consequently, the Cross Objection arising out of the said Revenue's appeal in ITA No. 2786/Chny/2024 becomes academic and dismissed accordingly.

7. In the result, both the appeal filed by the Revenue and the Cross Objections filed by the assessee are dismissed.

Order pronounced on 06<sup>th</sup> November, 2025 at Chennai.

Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER

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

Chennai, Dated, 06.11.2025

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.