

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष ।  
Before Shri V. Durga Rao, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No.22/Chny/2020  
निर्धारण वर्ष/Assessment Year: 2011-12

Mr. Aravinthan R.  
(wrongly mentioned as Aravind R.)  
No. 29-30, Block 2, 3<sup>rd</sup> Floor, 39/8,  
Swathi Tejas Apartments, Mount  
Poonamalle Road, Nandambakkam,  
Chennai 600 089.

The Income Tax Officer,  
Vs. Non Corporate Ward 8(3),  
No. 121, M.G. Road,  
Chennai 600 034.

**[PAN: ACKPA9096N]**

(अपीलार्थी /Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri V.S. Jayakumar, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri S. Bharath, CIT  
सुनवाई की तारीख/ Date of hearing : 28.07.2021  
घोषणा की तारीख /Date of Pronouncement : 28.07.2021

**आदेश /ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Principal Commissioner of Income Tax, Chennai, dated 18.03.2019 relevant to the assessment year 2011-12 passed under section 263 of the Income Tax Act, 1961 ["Act" in short].

2. There is a delay of 227 days in filing the appeal. The assessee has filed a petition for condonation of delay in filing the appeal in support of an

Affidavit. We have gone through the Affidavit and find that the assessee was prevented by sufficient cause for the delay in filing the appeal. Accordingly, the delay is condoned and the appeal is admitted for adjudication.

3. When the appeal was taken up for hearing, the learned Counsel for the assessee has submitted that the assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued. He has submitted that the assessee may be permitted to withdraw the appeal. On the other hand the Id. DR has not raised any objection to the submissions of the assessee.

4. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below. In this case, the assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 for the settlement of pending tax dispute. Therefore, the Id. Counsel for the assessee has prayed for permission to withdraw the appeal. In view of the above, the appeal filed by the assessee is permitted to be withdrawn. However, it is open to the assessee to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced on the 28<sup>th</sup> July, 2021 at Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, the 28.07.2021

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/  
Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय  
प्रतिनिधि/DR & 6. गार्ड फाईल/GF.