

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “ A ” BENCH: BANGALORE

**BEFORE SHRI G. MANJUNATHA, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1831/Bang/2019  
(Assessment Year: 2011-12)

Shri Manvi Rajalbandi Krishna,  
Prop. Sagar Agencies,  
Bus Stand Roads, Sirwar,  
Raichur-584 122  
PAN: AFMPK 3905P  
Vs.

....Appellant

Asst. Commissioner of Income Tax,  
Circle 1, Raichur.

.....Respondent.

Assessee By:	None.
Revenue By:	Shri S. Sundar Rajan, Addl. CIT (D.R)

Date of Hearing :	18.08.2020
Date of Pronouncement :	19.08.2020

**ORDER**

**PER SHRI PAVAN KUMAR GADALE, JM :**

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals), Kalaburagi passed u/s. 143(3) r.w.s. 147 and u/s 250 of the Income Tax Act, 1961.

2. At the time of hearing, none appeared on behalf of the assessee. Whereas, a letter dt.4.8.2020 was submitted with registry stating, that the assessee is intended

to settle the litigation by opting for the Vivad se Viswas Scheme, 2020 and the application was accepted. The assessee wishes to withdraw the appeal and the Learned Departmental Representative has no objection.

3. We heard learned Departmental Representative and perused the material on record. The assessee has opted for Vivad Se Vishwas Scheme, 2020, and an application was filed withdrawing the present appeal filed before the Tribunal. Since the assessee has already filed the application, opting for Vivad Se Vishwas Scheme 2020, we are of the view that no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application under section 254(2) of the Act to recall the present order if the assessee intends to do so, in accordance with the provisions of law.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

**(G. MANJUNATHA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Dated: 19.08.2020.

\*Reddy GP

## Copy to

1. The Appellant
2. The Respondent
3. CIT (Appeals)
4. Prin. CIT
5. DR, ITAT
6. Guard File.

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore