

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**
(Through web-based video conferencing platform)

**BEFORE SHRI JUSTICE P.P. BHATT, HON'BLE PRESIDENT &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 660/VIZ/2019
(Asst. Year : 2009-10)**

M/s. Tummidi Brothers vs. ITO, Ward-3,
Jewellers, Shop No. 196, Rajamahendravaram.
MGWCC, Thadithota,
Rajamahendravaram.

PAN No. AAFFT 5256 N (Appellant) (Respondent)

Assessee by : Shri G.V.N. Hari, Advocate
Department By : Smt. Suman Malik, Sr. DR

Date of hearing : 07/12/2020.
Date of pronouncement : 07/12/2020.

ORDER

PER JUSTICE P.P. BHATT, PRESIDENT

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Rajamahendravaram, dated 30/09/2019 for the Assessment Year 2009-10.

2. When this appeal is taken up for hearing, Id. counsel for the assessee has filed a letter stating that assessee preferred an application u/sec. 4(2) of Vivad Se Vishwas Act, 2020 and the

Principal Commissioner, Visakhapatnam was pleased to issue a certificate in Form No.3 on 11/11/2020. Once Form No.3 is issued by the Pr. Commissioner, the appeal shall be deemed to be withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.

3. Ld.DR has not raised any objection.

4. We have heard both the sides and gone through the Form No.3 and also gone through the withdrawal petition filed by the assessee. We find that in this case Form No.3 is issued by the Pr.Commissioner and the Id.counsel for the assessee has submitted that he may be permitted to be withdrawn the appeal. We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate application before the Tribunal. In that event, the order passed by the Tribunal would be recalled in accordance with law.

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

Order Pronounced in open Court through video conference on this day of 07th Dec., 2020

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(JUSTICE P.P. BHATT)
President

Dated: 07th Dec., 2020.

vr/-

Copy to:

1. *The Assessee – M/s. Tummidi Brothers Jewellers, Shop No. 196, MGWCC, Thadithota, Rajamahendravaram.*
2. *The Revenue – ITO, Ward-3, Rajamahendravaram.*
3. *The Pr.CIT, Rajamahendravaram.*
4. *The Id.CIT(A), Rajamahendravaram.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

Sr. Private Secretary,
ITAT, Visakhapatnam.