

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM  
(through web-based video conferencing platform)**

**श्री एन के चौधरी, न्यायिक सदस्य एवं श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष**

**BEFORE SHRI N.K.CHOUDHRY, JUDICIAL MEMBER &  
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.199/Viz/2018  
(निर्धारण वर्ष / Assessment Year : 2014-15)**

Smt.Manju Devi  
Flat No.201, Bramari Apartments  
1/12, Brodipet  
Guntur  
[PAN : ADQPD7787C]  
**(अपीलार्थी/ Appellant)**

Vs. Income Tax Officer  
Ward-2(1)  
Guntur

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से / Respondent by

: Shri G.V.N.Hari, AR  
: Shri D.K.Sonowal, CIT, DR

सुनवाई की तारीख / Date of Hearing

: 22.12.2020

घोषणा की तारीख/Date of Pronouncement

: 22.12.2020

**आदेश / O R D E R**

**Per Shri D.S.Sunder Singh, Accountant Member :**

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Appeals)-3, Visakhapatnam, in Appeal No.10132/2016-17 dated 21.03.2018 for the Assessment Year (A.Y.)2014-15.

2. When this appeal is taken up for hearing, Ld. Counsel for the assessee has filed a letter stating that the assessee preferred an

application u/sec. 4(2) of Vivad Se Vishwas Act, 2020 and the Principal Commissioner (Central), Visakhapatnam was pleased to issue a Certificate in Form No.3 on 09.11.2020. 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 Commissioner, the appeal shall be deemed to be withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.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 Ld. counsel for the assessee has submitted that he may be permitted to withdraw 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 We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate application before the Tribunal.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 the open court on 22<sup>nd</sup> December, 2020.

Sd/-  
(एन के चौधरी )  
(N.K.CHOUDHRY)

Sd/-  
(डि.एस. सुन्दर सिंह)  
(D.S.SUNDER SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER  
दिनांक /Dated : 22.12.2020

L.Rama, SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Smt.Manju Devi, Flat No.201, Bramari Apartments, 1/12, Brodipet, Guntur
2. राजस्व/The Revenue – Income Tax Officer , Ward-2(1), Guntur
3. The Pr.Commissioner of Income Tax, Guntur
4. The Commissioner of Income Tax (Appeals)-1, Guntur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam