

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

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER  
AND SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 623/VIZ/2018 & 624/VIZ/2018  
(Asst. Year : 2015-16)**

Nilesh Jain,  
Flat No.303,  
Rajyalakshmi Nilayam,  
3/7, Brodipet, Guntur.

PAN No. ADBPJ 0745 R

Smt. Mamata Kumari,  
Flat No.303,  
Rajyalakshmi Nilayam,  
3/7, Brodipet, Guntur.

PAN No. ADQPM 8459 E

(Appellants)

Vs.

Income Tax Officer  
Ward-2(1)  
Guntur

(Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.

Department by : Smt.Suman Malik, DR

Date of hearing : 22/12/2020.

Date of pronouncement : 22/12/2020.

**ORDER**

**Per N.K. Choudhry, Judicial Member:**

These appeals by the assessees are directed against the separate orders of Commissioner of Income Tax (Appeals)-1, Guntur, all dated 15/10/2018 for the Assessment Year 2015-16.

**2.** The Assesseees have preferred the instant applications under consideration for withdrawal of the appeals.

**3.** During the course of hearing, the Ld. Counsel for the Assessee submitted that since the Assessee has availed the immunity scheme i.e; Vivad Se Vishwas under The Direct Tax Vivad se Vishwas Act, 2020 and the Income Tax Department has issued Forms No. 3 in response to the applications filed by the Assessee under the scheme, therefore the appeals of the Assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case unforeseen circumstances would arise in future.

**4.** The Ld. DR raised no objection, if the appeals of the Assessee are allowed to be dismissed as withdrawn.

**5.** Having heard the parties and perused the applications for withdrawal of the appeals and Forms No. 3 (Copy already on record) issued by the Department. Considering the facts and circumstances, the appeals of Assessee are liable to be dismissed as withdrawn with liberty to the Assessee to seek recall of the order as prayed for in accordance of law, hence ordered accordingly.

**6.** In the result, instant appeals of the Assessee stands dismissed as withdrawn.

Order Pronounced in open Court on this 22<sup>nd</sup> day of Dec., 2020.

Sd/-  
**(D.S.SUNDER SINGH)**  
**ACCOUNTANT MEMBER**

sd/-  
**(N.K.CHOUDHRY)**  
**JUDICIAL MEMBER**

**Dated: 22<sup>nd</sup> December, 2020.**

**vr/-**

**Copy to:**

1. *The Assessee -*
  - a) *Nilesh Jain*
  - b) *Smt. Mamata Kumari*  
Flat No.303, Rajyalakshmi Nilayam, 3/7, Brodipet,  
Guntur.
2. *The Revenue - ITO, Ward-2(1), Guntur.*
3. *The Pr.CIT, Guntur.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)  
Sr. Private Secretary,  
ITAT, Visakhapatnam.