

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A/B/SMC", HYDERABAD
(THROUGH VIRTUAL HEARING)

**BEFORE Mr. JUSTICE P. P. BHATT, PRESIDENT
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

ITA No.115/H/2018 (SMC)		
Assessment Year:2014-15		
Sri Aditya Vijaywargiya, Hyderabad. PAN: AOZPV 7121 G (Appellant)	Vs.	Income Tax Officer, Ward-7(2), Hyderabad. (Respondent)

ITA Nos.550 & 551/H/2019 (B-Bench)		
Assessment Year:2012-13 & 2013-14		
Smt. Parvati Bai, Hyderabad. PAN: ADHPB 1146 N (Appellant)	Vs.	Income Tax Officer, Ward-1(4), Hyderabad. (Respondent)

ITA No.546 & 547/H/2019 (B-Bench)		
Assessment Years:2012-13 & 2013-14		
Vishnu Das, Hyderabad. PAN: ABPPD 8965 M (Appellant)	Vs.	Income Tax Officer, Ward-1(4), Hyderabad. (Respondent)

ITA No.409/H/2019 (A-Bench)		
Assessment Year:2014-15		
Smt. Yojana Sugandhi, Hyderabad. PAN: ANYPS 5845 G (Appellant)	Vs.	ACIT, Circle-8(1), Hyderabad. (Respondent)

ITA No.410/H/2019 (A-Bench)		
Assessment Year:2014-15		
Vishnu Das, Hyderabad. PAN: ABPPD 8965 M (Appellant)	Vs.	ACIT, Circle-8(1), Hyderabad. (Respondent)

ITA No.1059/H/2019 (A-Bench)		
Assessment Year:2014-15		
Watermarke Villas Private Limited, Hyderabad. PAN: AAACW 7028 D (Appellant)	Vs.	Deputy Commissioner of Income Tax, Circle-17(2), Hyderabad. (Respondent)

ITA Nos.543, 544 & 545/H/2019 (B-Bench)		
Assessment Years: 2012-13, 2013-14 & 2015-16		
Yojana Sugandhi, Hyderabad. PAN: ANYPS 5845 G (Appellant)	Vs.	ITO, Ward-1(4), Hyderabad. (Respondent)

ITA No.251/H/2020 (AY: 2011-12) (B-Bench)		
Arjas Steel Private Limited (Formerly known as M/s. Gerdau Steel India Private Limited), Anantapur. PAN: AACCS 8629 N (Appellant)	Vs.	ACIT, Circle-1, Anantapur. (Respondent)

ITA No.789/H/2019 (AY: 2009-10) (A-Bench)		
Arjas Steel Private Limited (Formerly known as M/s. Gerdau Steel India Private Limited), Anantapur.	Vs.	ACIT, Circle-2(1), Hyderabad.

PAN: AACCS 8629 N		
(Appellant)		(Respondent)

ITA No.509/H/2018 (B-Bench)		
Assessment Year:2014-15		
Deepak Kumar Vijayawargi, Hyderabad. PAN: AANPV 7227 P	Vs.	ITO, Ward-7(2), Hyderabad.
(Appellant)		(Respondent)

ITA No.1517/H/2019 (A-Bench)		
Assessment Year:2010-11		
Jetti Kusuma Kumar, Hyderabad. PAN: ABBPJ 8368 A	Vs.	Income Tax Officer, Ward-2(1), Hyderabad.
(Appellant)		(Respondent)

ITA No.114/H/2018 (SMC)		
Assessment Year:2014-15		
Mahender Kumar, Hyderabad. PAN: AEDPK 4027 L	Vs.	ACIT, Circle-7(1), Hyderabad.
(Appellant)		(Respondent)

ITA No.115/H/2020 (A-Bench)		
Assessment Year:2012-13		
M/s. Comfort Constructions, Hyderabad. PAN: AAFC 4683 M	Vs.	DCIT, Circle-14(1), Hyderabad.
(Appellant)		(Respondent)

ITA Nos.548 & 549/H/2019 (B-Bench)		
Assessment Years: 2012-13 & 2013-14		
Purushotham Das Sugandhi, Hyderabad. PAN: AFVPS 7457 K	Vs.	ITO, Ward-1(4), Hyderabad.
(Appellant)		(Respondent)

ITA No.593/H/2019 (B-Bench)		
Assessment Year:2013-14		
DCIT, Circle-5(1), Hyderabad.	Vs.	Sri Krishna Jewellers, Hyderabad. PAN: AAJFS 7134 G
(Appellant)		(Respondent)

Assessee by:	Shri K.C. Devdas, Shri P. Muralimohan Rao, Shri P. Vinod
Revenue by:	Smt. Nivedita Biswas, CIT-DR, Shri Rohit Mujumdar-DR and Shri Sunil Kumar Pandey-DR
Date of hearing:	28/12/2020
Date of pronouncement:	28/12/2020

ORDER

PER BENCH:

The appeal No. 593/H/2019 is filed by the Revenue and all other appeals are filed by the assesseees, aggrieved by the orders of the Ld. Commissioner of Income Tax (Appeals), Hyderabad.

2. The assesseees had made written submissions before us seeking withdrawal of their respective appeals as they have opted to avail 'Vivad Se Viswas' scheme. It is further submitted that the assesseees have filed Form No.1 & 2 and received Form-3 from the Revenue. Hence, it is prayed in the written submissions that the appeal of the respective assesseees may be allowed to be withdrawn. As against the appeal of the

Revenue also the assessee has made a written submission stating that it has opted to avail Vivad-se-Vishwas scheme and had filed Form No.1 & 2 and in response the Revenue had issued Form No.3 to the assessee. It was therefore requested that the appeal of the Revenue may also be dismissed.

3. The Ld.DR conceded to the request of the assessees and their Counsels.

4. Having heard both the parties through video conference, We are inclined to allow the appeals of the assessee to be withdrawn yielding to their request. Accordingly, We hereby dismiss all the above mentioned appeals of the assessees as withdrawn. With respect to the appeal of the Revenue also, We hereby dismiss the appeal, since the Revenue has issued Form No.3 to the assessee in view of the Form No. 1 & 2 filed by the assessee. However, We also make it clear that, if any of the above mentioned assessee's case is not accepted under the Vivad Se Vishwas scheme by the Revenue for whatsoever may be the reasons, then the respective assessees shall be at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate their appeal. Similarly the Revenue is also at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate its appeal in case if the assessees

case is not accepted under the Vivad-se-Vishwas Scheme for whatsoever may be the reason. It is ordered accordingly.

5. In the result, all the above-mentioned appeals of the assesseees as well as the appeal of the Revenue are dismissed.

Pronounced in the open Court on 28th December, 2020.

Sd/-
(JUSTICE P.P. BHATT)
PRESIDENT

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 28th December, 2020.

OKK

Copy to:-

- 1) (a) Sri Aditya Vajaywargiya C/o. K. Vasanthkumar, A.V. Raghu Ram & P. Vinod, Advocates, 610, 6th Floor, Babukhan Estates, Basheerbagh, Hyderabad-1. (b) Smt. Parvati Bai, D.No. 21-2-366, Lad Bazar, Hyderabad - 500002. (c) Sri Vishnu Das, D.No.21-2-366, Lad Bazar, Hyderabad - 500 002. (d) Smt. Yojana Sugandhi, Flat No. 610, 6th Floor, Babukhan Estate, Basheerbagh, Hyderabad - 500 001. (e) Sri Vishnu Das, Flat No. 610, 6th Floor, Babukhan Estate, Basheerbagh, Hyderabad - 500 001. (f) Watermarke Villas Private Limited, Plot No.54, Sagar Society, Road No.2, Banjara Hills, Hyderabad-34. (g) Smt. Yojana Sugandhi, D.No. 21-2-366, Lad Bazar, Hyderabad - 500 002. (h) M/s. Arjas Steel Private Limited (Formerly known as M/s. Gerdau Steel India Private Limited), 304/305, World Trade Center, 26/1, Dr. Rajkumar Road, Malleswaraim (West),

Bengaluru – 560 055, Karnataka. (i) Jetti Kusuma Kumar C/o. Mohd. Afzal, Advocate, 402, Sherson's Residency, 11-5-465, Criminal Court Road, Red Hills, Hyderabad – 04. (j) M/s. Comfort Constructions, C/o. P. Murali & Co, Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad-500 082. (k) Sri Purushotham Das Sugandhi, D.No.21-2-236, Lad Bazar, Hyderabad – 500 002. (l) M/s. Sri Krishna Jewellers, 5-8-612, Abids Road, Abids, Hyderabad – 500 001. (m) Deepak Kumar Vijayawarangi C/o. . K. Vasanthkumar, A.V. Raghu Ram & P. Vinod, Advocates, 610, 6th Floor, Babukhan Estates, Basheerbagh, Hyderabad-1. (n) Mahender Kumar C/o. K. Vasanthkumar, A.V. Raghu Ram & P. Vinod, Advocates, 610, 6th Floor, Babukhan Estates, Basheerbagh, Hyderabad-1.

- 2) (a) Income Tax Officer, Ward-7(2), Signature Towers, Kondapur, Hyderabad – 500 084. (b) ITO, Ward-1(4), IT Towers, AC Guards, Hyderabad-4. (c) The ACIT, Circle-8(1), 6th Floor, Signature Towers, Kondapur, Hyderabad – 500 084. (d) DCIT, Circle-17(2), 9th Floor, Signature Towers, Kondapur, Hyderabad-4. (e) ACIT, Circle-1, Income Tax Office, 3rd Road, New Town, Ananthpur, Andhra Pradesh – 515004.(f) ACIT, Circle-2(1), Signature Towers, Kondapur, Hyderabad – 500 084.(g) ITO, Ward-7(2), Signature Towers, Kondapur Road, Hyderabad-500 084. (h) Income Tax Officer, Ward-2(1), Signature Towers, Kondapur, Hyderabad. (i) ACIT, Circle-7(1), Signature Towers, Kondapur, Hyderabad-84. (j) DCIT, Circle-14(1), Hyderabad. (k)Income Tax Officer, Ward-1(4), Hyderabad. (l) The DCIT, Circle-5(1), 3rd Floor, D-Block, Income Tax Towers, AC Guards, Hyderabad.
- 3) (a) The CIT (A)-3, Hyderabad. (b) The CIT (A)-1, Hyderabad. (c) The CIT (A)-8, Hyderabad. (e) The CIT (A)-1, Hyderabad. (f) The CIT (A)-6, Hyderabad. (g) The CIT (A)-11, Hyderabad. (h) The CIT (A)-3, Hyderabad. (i) The CIT (A)-2, Hyderabad. (j) the CIT (A)-3, Hyderabad. (k)The CIT (A)-6, Hyderabad. (l) The CIT (A)-1, Hyderabad. (m) The CIT (A)-4, Hyderabad.
- 4) (a) The Pr. CIT-3, Hyderabad. (b) The Pr. CIT-1, Hyderabad. (c) The Pr. CIT-II, Hyderabad. (d) The Pr. CIT-I, Hyderabad. (e) The Pr. CIT-5, Hyderabad. (f) The Pr. Commissioner of Income Tax, Kurnool. (g) The Pr. CIT (Central), Hyderabad. (h) The Pr. CIT-3, Hyderabad. (i) The Pr. CIT-2, Hyderabad. (j) The Pr. CIT-3, Hyderabad. (k) The Pr. CIT-6, Hyderabad. (l) The Pr. CIT-1, Hyderabad. (m) Pr. CIT-4, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File