

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B": HYDERABAD
(Through Virtual Hearing)**

**BEFORE SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S. GODARA, JUDICIAL MEMBER**

I.T.A. No. 1013/HYD/2018

Assessment Year: 2013-14

M/s. Thirumala Constructions, WARANGAL [PAN: AAFFT 1157 N]	Vs	Income Tax Officer, Ward-5, WARANGAL
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(Appellant)

(Respondent)

For Assessee : Shri A.V. Raghuram, AR
For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 30-12-2020

Date of Pronouncement : 06-01-2021

ORDER

PER A.MOHAN ALANKAMONY, A.M. :

This appeal is filed by the assessee against the order of the Ld. Pr. CIT-3, Hyderabad passed U/s.263 of the Income Tax Act [Act] in appeal No.Pr.CIT-3/Hyd/263/2017-18, dated 22-03-2018 for the AY: 2013-14.

2. At the outset, Ld.AR submitted before us that the assessee desires to withdraw his appeal as the assessee has opted to avail 'Vivad-Se-Vishwas' Scheme. He further submitted that the assessee had filed Form No.1 & 2 and has

receive Form-3 from the Revenue. It was therefore pleaded, that the appeal of the assessee may be allowed to be withdrawn as per the scheme.

3. The Ld. DR conceded to the request of the Ld.AR.

4. Having heard both the parties through video conference, We are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld. AR as the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and the Revenue has issued form 3 to the assessee as per the scheme. The Ld. DR has also conceded to the request of the Ld. AR. Accordingly, We hereby dismiss the appeal of the assessee as withdrawn. However, we also make it clear that, if the assessee's case is not accepted in the Vivad-Se-Vishwas scheme by the Revenue for whatsoever may be the reason, then the assessee shall be at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate the appeal. It is ordered accordingly.

Pronounced in the open Court on 06th January,
2021.

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

Hyderabad, Dated: 06-01-2021

Sd/-

**(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER**

OKK

Copy to :

*1.M/s.Thirumala Constructions, C/o. K.Vasant Kumar,
A.V.Raghu Ram & P.Vinod, Advocates, 610, Babukhan
Estate, Basheerbagh, Hyderabad.*

2.The Income Tax Officer, Ward-5, Warangal.

3.Pr.CIT-3, Hyderabad.

4.D.R. ITAT, Hyderabad.

5.Guard File.