

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM
(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.19/Viz/2020 to 22/Viz/2020
(निर्धारण वर्ष / Assessment Years : 2011-12 to 2014-15)**

Mutyala Subba Rao
Prop.M.S.Rao Dream Shoppe
Main Road
Anakapalle
[PAN : AHQPM6377F]

Vs. Income Tax Officer
Ward-1
Anakapalle

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

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

: Shri G.V.N.Hari, AR
: Shri B.Rama Krishna, DR

सुनवाई की तारीख / Date of Hearing

: 27.01.2021

घोषणा की तारीख/Date of Pronouncement

: 27.01.2021

आदेश / O R D E R


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

These appeals are filed by the assessee against the orders of Commissioner of Income Tax (Appeals) [CIT(A)]-2, Guntur in ITA No. 10163,10165,10166/GNT/CIT(A)-2/2016-17 and 10164/CIT(A)-2/GNT/2017-18 dated 16.10.2019 for the Assessment Years (A.Ys.) 2011-12 to 2014-15.

2. When these appeals are 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 11.11.2020. Ld.AR further stated that once Form No.3 is issued by the Pr. Commissioner, the appeals shall be deemed to have been withdrawn from the date on which Form No.3 is filed, however, he submitted that appeals may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.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 petitions 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 appeals. We, therefore, dismiss the appeals as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate application before the Tribunal.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

I.T.A. No.19/Viz/2020 to 22/Viz/2020, A.Y.2011-12 to 2014-15
Mutyala Subba Rao, Anakapalle 

that event, the order passed by the Tribunal would be recalled in accordance with law.

5. In the result, appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 27th January, 2021.

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 : 27.01.2021

L.Rama, SPS

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

1. निर्धारिती/ The Assessee- Mutyala Subba Rao, Prop.M.S.Rao Dream Shoppe, Main Road, Anakapalle
2. राजस्व/The Revenue – Income Tax Officer, Ward-1, Anakapalle
3. The Pr.Commissioner of Income Tax-2, Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-2, Guntur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
 ITAT, Visakhapatnam