

आयकर अपीलीय अधिकरण, 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, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.394/Viz/2019
(निर्धारण वर्ष/Assessment Year:2014-15)**

Kammella Venkata Satyanarayana Vs. Income Tax Officer
Raju Ward-2(3)
#11, Bheemili Village Visakhapatnam
L Kota Mandal
Visakhapatnam

**[PAN : AEPPK6789M]
(अपीलार्थी/ Appellant)**

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri G.V.N.Hari, AR
प्रत्यर्थी की ओर से / Respondent by : Shri B.Rama Krishna, DR

सुनवाई की तारीख / Date of Hearing : 27.01.2021
घोषणा की तारीख/Date of Pronouncement : 01.02.2021

आदेश /ORDER

Per D.S.Sunder Singh, Accountant Member :

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) [CIT(A)]-6, Hyderabad in Appeal No.0086/2017-18/B2/CIT(A)-6 dated 01.03.2019 for the Assessment Year (A.Y.) 2014-15.

2. When this appeal is taken up for hearing, 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 09.12.2020. The assessee further stated that once Form No.3 is issued by the Pr. Commissioner, the appeal shall be deemed to have been withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.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 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 We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate

I.T.A. No.394/Viz/2019, A.Y.2014-15
Kammella Venkata Satyanarayana Raju, Visakhapatnam

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 1st February, 2021.

<p>Sd/- (एन के चौधरी) (N.K.CHOUDHRY) न्यायिक सदस्य / JUDICIAL MEMBER Dated : 01.02.2021 L.Rama, SPS</p>	<p>Sd/- (डि.एस.सुन्दर सिंह) (D.S.SUNDER SINGH) लेखा सदस्य / ACCOUNTANT MEMBER</p>
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आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee– Kammella Venkata Satyanarayana Raju, #11, Bheemili Village, L Kota Mandal, Visakhapatnam
2. राजस्व/The Revenue –Income Tax Officer, Ward-2(3), Visakhapatnam
3. The Principal Commissioner of Income Tax-1 Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-6, Hyderabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

// True Copy //

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam