

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.543/Viz/2019
(निर्धारण वर्ष/Assessment Year:2011-12)**

A.Madhusudhana Rao
Prop.M/s Sai Wines
Naguru Village
Gurugubilli Mandal
Vizianagaram Dist.

[PAN :AMYPA8806G]

(अपीलार्थी/ Appellant)

Vs. Income Tax Officer
Ward-1
Vizianagaram

(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 : 28.01.2021
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)]-2, Guntur in ITA No.10021/GNT/CIT(A)-2/2014-15 dated 28.06.2019 for the Assessment Year (A.Y.) 2011-12.

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 30.12.2020. 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 Commissioner, the appeal shall be deemed to have been withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.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 We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate

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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.

Sd/-

(एन के चौधरी)

(N.K.CHOUDHRY)

न्यायिक सदस्य / JUDICIAL MEMBER लेखा सदस्य / ACCOUNTANT MEMBER

Dated : 01.02.2021

L.Rama, SPS

Sd/-

(डि.एस.सुन्दर सिंह)

(D.S.SUNDER SINGH)

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

1. निर्धारिती/ The Assessee- A.Madhusudhana Rao, Prop.M/s Sai Wines Naguru Village, Gurugubilli Mandal, Vizianagaram Dist.
2. राजस्व/The Revenue – Income Tax Officer, Ward-1, Vizianagaram
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.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
 ITAT, Visakhapatnam