

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD  
(Through Virtual Hearing)

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

	ITA No.828/Hyd//2019		
	Assessment Year:2011-12		
Essemm Fincap Limited, Hyderabad. PAN: AAACE 8018 K	Vs.	Income Tax Officer, Ward-17(2), Hyderabad.	
(Appellant)		(Respondent)	
Assessee by:	None		
Revenue by:	Shri Rohit Mujumdar, DR		

	ITA No.118/Hyd/2017		
	Assessment Year:2010-11		
Sri Kadaru Narasimha Reddy, Suryapet – 508 213. PAN: ACTPK 0496 K	Vs.	Income Tax Officer, Ward-1, Suryapet.	
(Appellant)		(Respondent)	
Assessee by:	Shri M.V. Anil Kumar		
Revenue by:	Shri Rohit Mujumdar, DR		

	ITA No.680/Hyd/2019		
	Assessment Year: 2011-12		
Tingrikar Abhishek, Hyderabad. PAN: AEPPT 8911 G	Vs.	Joint Commissioner of Income Tax, Range-7, Hyderabad.	
(Appellant)		(Respondent)	
Assessee by:	Shri S. Rama Rao		
Revenue by:	Shri Rohit Mujumdar, DR		

Date of hearing:	01/02/2021
Date of pronouncement:	02/02/2021

ORDER

PER A. MOHAN ALANKAMONY, A.M:

All these three appeals are filed by the assesseees, aggrieved by the orders of the respective Ld. Commissioner of Income Tax (Appeals), Hyderabad.

2. All the above mentioned assesseees have filed written submissions before us seeking withdrawal of their appeals as they have opted to avail 'Vivad Se Viswas' scheme. It is further submitted that the assesseees have filed Form No.1 & 2 in all these cases and also received Form-3 from the Revenue in certain cases. Hence, it is prayed in the written submissions that the appeals of the respective assesseees may be allowed to be withdrawn and dismissed as such.

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

4. Having heard both the parties through video conference, We are inclined to allow the appeals of the assesseees to be withdrawn yielding to the prayer of the Ld. ARs as the assesseees have preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1, 2 in all the instant cases

and in some cases the assesseees have also received Form No-3 from the Revenue. The Ld. DR has also conceded to the request of the Ld. ARs. Accordingly, We hereby dismiss the appeals of the assesseees as withdrawn. However, we also make it clear that, if any of the assessee's cases are not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the respective assesseees shall be at liberty to file Miscellaneous Petitions before the Tribunal within the time limit prescribed under the Act to reinstate their appeal. It is ordered accordingly.

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

Pronounced in the open Court on the second February, 2021.

Sd/-  
(SMT. P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 02<sup>nd</sup> February, 2021.

OKK

Copy to:-

- 1) (i) Essem Fincap Limited, Plot No. 22, Nandagiri Hills, HUDA Layout, Road No.69, Jubilee Hills, Hyderabad. (ii) Sri Kadaru Narasimha Reddy C/o. M. Anandam & Co., Chartered Accountants, 7A, Surya Towers, S.P. Road, Secunderabad. (iii) TingrikarAbhishek, Prop. Manik Wines, D.No. 13-6-690/3, Karwan, Ziaguda, Hyderabad - 500 006.

- 2) Income Tax Officer, Ward-17(2), 9<sup>th</sup> Floor, Signature Towers, Near Botanical Garden, Kondapur, Hyderabad. (ii) Income Tax Officer, Ward-1, Suryapet. (iii) Joint Commissioner of Income Tax, Range-7, Signature Towers, Kondapur, Hyderabad – 500 0084.
- 3) The CIT(A)-5, Hyderabad. (ii) The CIT (A)-3, Hyderabad. (iii) The CIT (A)-12, Hyderabad.
- 4) The Pr. CIT-5, Hyderabad. (ii) Pr. CIT-3, Hyderabad. (iii) The Pr. CIT-3, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File