

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1937/H/2018 Assessment Year: 2013-14		
Agarvanshi Housing Pvt. Ltd., Secunderabad.  PAN - AAFCA 1999N  (Appellant)	Vs.	Dy. Commissioner of Income-tax, Central Circle - 1(1), Hyderabad.  (Respondent)
Assessee by:		Shri M.V. Anil Kumar
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		15/02/2021
Date of pronouncement:		25/02/2021

**ORDER**

**PER BENCH:**

This assessee's appeal for AY 2013-14 is directed against the CIT(A) - 1, Hyderabad's order, dated 09/07/2018 passed in case No. 0105/CIT(A) - 1/2017-18/2018-19 involving proceedings u/s 143(3) rws 147 of the Income Tax Act, 1961 ; in short "the Act".

2. At the outset, ld. counsel for the assessee requested the Bench for permission to withdraw assessee's appeal as the assessee has opted to avail 'Direct Tax Vivad Se Viswas Scheme-2020' and had filed Form No. 1 & 2 and Form 3 is awaiting to receive from the Revenue.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and Form-3 is awaiting to receive from the Revenue. Accordingly, we hereby dismiss the appeal of the assessee as withdrawn.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-Viswas scheme by the Revenue for whatsoever may be the reason, then assessee shall be at liberty to file Miscellaneous Petitions before the Tribunal within the time limit prescribed under the Act to reinstate its appeal.

4. In the result, assessee's appeal is dismissed in above terms.

Pronounced in the open court on 25<sup>th</sup> February, 2021.

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

Hyderabad, Dated: 25<sup>th</sup> February, 2021.

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*copy to :*

1	<i>Agarvanshi Housing Pvt. Ltd., C/o. M. Anandam &amp; Co., CAs, Flat No. 7A, Surya Towers, SD Road, Secunderabad - 500 003.</i>
2	<i>Dy. Commissioner of Income-tax, Central Circle - 1(1), Hyderabad.</i>
3	<i>CIT(A) - 1, Hyderabad</i>
4	<i>Pr. CIT - 1, Hyderabad</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>