

**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. 1558/H/2017 Assessment Year: 2009-10		
Income-tax Officer, Ward - 1, Khammam	Vs.	Matcha Venkateshwara Rao, Khammam PAN - AABHM 3419E
(Appellant)		(Respondent)
Revenue by:		Shri Rohit Mujumdar
Assessee by:		Shri S. Rama Rao
Date of hearing:		10/02/2021
Date of pronouncement:		22/02/2021

ORDER

PER BENCH:

This Revenue appeal for AY 2009-10 is directed against the CIT(A) - 7, Hyderabad's order dated, 30/05/2017 passed in case No. 323/CIT(A)-7/2014-15 involving proceedings u/s 143(3) rws 263 of the Income Tax Act, 1961 ; in short "the Act".

2. On perusal of record, we find from the letter filed by the assessee dated 05/02/201 that the assessee has opted to avail 'Direct Tax Vivad Se Viswas Scheme-2020' and had filed Form No. 1 & 2 and is awaiting to receive Form 3 from the revenue.

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 Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the Revenue as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and is awaiting to receive Form-3 from the Revenue. Accordingly, we hereby dismiss the appeal of the Revenue as withdrawn.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

4. In the result, Revenue appeal is dismissed in above terms.

Pronounced in the open court on 22nd February, 2021.

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

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Hyderabad, Dated: 22nd February, 2021.

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copy to :

1	<i>Income-tax Officer, Ward – 1, Khammam, Rajeev Gunj, Khammam</i>
2	<i>Sri Matcha Venkateshwara Rao, H.No. 2-5-331, PSR Road, Khammam.</i>
3	<i>CIT(A) – 7, Hyderabad.</i>
4	<i>Pr. CIT – 7, Hyderabad</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	

6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	