

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

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.34/Viz/2020
(निर्धारण वर्ष/Assessment Year:2011-12)**

K.Badari Lakshmi
D.No.69-3A-19
Chaitanya Nagar
Kakinada

**[PAN : AGLPK9608D]
(अपीलार्थी/ Appellant)**

Vs. Income Tax Officer
Ward-2
Kakinada

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से / Respondent by

: Shri C.Subrahmanyam, AR
: Smt.Suman Malik, DR

सुनवाई की तारीख / Date of Hearing : 04.03.2021
घोषणा की तारीख/Date of Pronouncement : 04.03.2021

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, Visakhapatnam in ITA No.440/2014-15/ITO, W-2, KKD/VSP/2019-20 dated 29.10.2019 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 of Income Tax-I Visakhapatnam was pleased to issue a Certificate in Form No.3 on 31.12.2020.. Form No.3 is a certificate issued under sub-section (1) of section 5 of the Direct Tax Vivad Se Vishwas Act, 2020 by the Pr.CIT, determining the total tax payable by the assessee in response to the application made by the assessee under the scheme. 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 Commissioner, the appeal shall be deemed to have been withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.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 We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate

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Smt.K.Badari Lakshmi, Kakinada

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 4th March, 2021.

Sd/-

(एन के चौधरी)

(N.K.CHOUDHRY)

न्यायिक सदस्य / JUDICIAL MEMBER लेखा सदस्य / ACCOUNTANT MEMBER

Dated : 04.03.2021

L.Rama, SPS

Sd/-

(डि.एस.सुन्दर सिंह)

(D.S.SUNDER SINGH)

न्यायिक सदस्य / JUDICIAL MEMBER लेखा सदस्य / ACCOUNTANT MEMBER

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

1. निर्धारिती/ The Assessee- K.Badari Lakshmi, D.No.69-3A-19, Chaitanya Nagar, Kakinada
2. राजस्व/The Revenue – Income Tax Officer, Ward-2, Kakinada
3. The Pr.Commissioner of Income Tax -2, Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-2, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, Visakhapatnam