

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

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

ITA No. 453/Hyd/2017		
2012-13		
Abdul Gaffar Mohammed, Hyderabad. PAN: AFGPM 2747 F	VS.	DCIT, Circle-3(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri M.V. Anil Kumar	
Revenue by:	Shri Sunil Kumar Pandey, DR	
Date of hearing:	11/03/2021	
Date of pronouncement:	18/03/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

This appeal is filed by the assessee against the order of the Ld. CIT(A)-3, Hyderabad in appeal No. 0178/CIT(A)-3/15-16, dated 08/12/2016 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2012-13.

2. At the outset, Ld.AR submitted before us that the assessee desires to withdraw his appeal as the assessee has opted to avail 'Vivad Se Viswas' scheme. He further submitted that the assessee had filed Form

No.1 & 2 and awaiting to receive Form-3 from the Revenue. It was therefore pleaded, that the appeal of the assessee may be allowed to be withdrawn.

3. The Ld. DR conceded to the request of the Ld.AR.

4. Having heard both the parties through video conference, We are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld. AR as the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1, 2 and awaiting to receive Form No.3 from the Revenue. The Ld. DR has also conceded to the request of the Ld. AR. Accordingly, We hereby dismiss the appeal of the assessee as withdrawn.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 the assessee shall be at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate the appeal. It is ordered accordingly.

5. In the result, appeal of the assessee is dismissed as withdrawn.

Pronounced in the open Court on 18th March, 2021.

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 18th March, 2021.

OKK

Copy to:-

- 1) Sri Abdul Gaffar Mohammed C/o. M. Anandam & Co., Chartered Accountants, 7A, Surya Towers, S.P. Road, Secunderabad.
- 2) Deputy Commissioner of Income Tax, Circle-3(2), Hyderabad.
- 3) The CIT (A)-3, Hyderabad.
- 4) The Pr. Commissioner of Income Tax-3, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File