

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A / B": HYDERABAD
(THROUGH VIRTUAL HEARING)

BEFORE HON'BLE JUSTICE P.P. BHATT, PRESIDENT
And
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

| ITA No., AY & Bench | Appellant | Respondent | AR | DR |
|-------------------------------------|---|---|---|------------------------------|
| 1643/Hyd/2019 2011-12 "A" | Yalamanchali Ravi Kumar, Hyderabad. PAN-ASPPK 6045C | Dy. Commissioner of Income-tax, Circle - 6(1), Hyderabad. | Ravi Bharadwaj | Sunil Kumar Pandey |
| 73/Hyd/2020 2016-17 "B" | Tatipalli Shobarani, Mancherial. PAN-AINPT 9927G | Income-tax Officer Ward - 1, Mancherial | S. Phanindra for A.V. Raghuram | Rohit Mujumdar |
| 1626/Hyd/2019 2011-12 A Bench | Sri Ravindra Kumar Gupta Hyderabad PAN:AADHR3405B | ITO Ward 9(1) Hyderabad | K.A. Sai Prasad | Sri Sunil Kumar Pandey |
| 1630/Hyd/2019 2015-16 A Bench | Smt.Esha Kumari Gupta Hyderabad PAN:ADWPA7300C | -do- | -do- | -do- |
| 1629/Hyd/2019 2015-16 A Bench | Smt. Sumanlata Gupta Hyderabad PAN:AEJPG5741F | -do- | -do- | -do- |
| 1628/Hyd/2019 2011-12 A Bench | Smt. Lakshmi Devi Hyderabad PAN:ABDPL7362A | -do- | -do- | -do- |
| 1612/Hyd/2019 2016-17 A Bench | Swapriyaraj Holdings LLP, Secunderabad PAN:ACFFS2546E | Dy. CIT, Circle 10(1) Hyderabad | -do- | Smt. S.Praveena |
| 576/Hyd/2016 2011-12 A Bench | Deccan Fine Chemicals (India) (P) Ltd Hyderabad PAN:AACCD9205D | Dy. CIT, Circle 17(1) Hyderabad | C.P. Ramaswamy | -do- |
| 1300/Hyd/2017 2014-15 A Bench | Ratnadeep Super Market (P) Ltd Hyderabad PAN:AABCR8939B | Dy. CIT, Circle 3(1) Hyderabad | S.Phanindra for Shri A.V Raghuram | Sri Sunil Kumar Pandey |
| 1275/Hyd/2017 2013-14 A Bench | Computer Generated Solutions India (P) Ltd Hyderabad PAN:AACCC1078K | Dy. CIT, Circle 1(2) Hyderabad | -do- | -do- |
| 81/Hyd/2019 | Laxmi Devi Gavva | ACIT, Circle 2(2) | None | -do- |

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| 2013-14 A Bench | (Rep. by Gavva Amarender Reddy) Hyderabad PAN:AAPPG6532Q | Hyderabad | | |
| 82/Hyd/2019 2014-15 A Bench | -do- | -do- | None | -do- |
| 845/Hyd/16 2008-09 "A" | Shri Tipirneni Seshagiri Rao, Hyderabad [PAN: ABIPT9136B] | DCIT, Central Circle - 2(3),Hyderabad Telangana | Sk. Jeelani | Smt. S. Praveena |
| 1411/Hyd/16 2007-08 "A" | - Do - | - Do - | | |
| 2149/Hyd/2017 2014-15 "A" | Ms. Divya Jain Hyderabad [PAN: AQJPJ7709C] | ITO, Ward 12(5), Hyderabad Telangana | Manoj kumar Daga | Sunil Kumar Pandey |
| 2045/Hyd/17 2010-11 2047/Hyd/17 2014-15 & 2048/Hyd/17 2015-16 "A" | Smt. Shantha Natarajan Hyderabad [PAN: AFBPN0481N] | DCIT, Central Circle - 2(4),Hyderabad Telangana | K.C. Devdas | Smt. S. Praveena |
| 1572/Hyd/17 2008-09 "A" | Smt. M. Padmalatha Hyderabad 500054 [PAN: AOCPM0954P] | ITO, Ward 11(1) Hyderabad | P.V. Phadke | Smt. S. Praveena |
| 1196/Hyd/2019 2014-15 "A" | Sri Prakash Kumar Jain Hyderabad-500012 Telangana [PAN: ABJPJ1439Q] | ITO, Ward 7(3) Hyderabad | None | Sunil Kumar Pandey |
| 1286/Hyd/19 2010-11 "A" | Sri Gautam Jain Ganeshmalji Jain Hyderabad 500032 [ACJPJ 5371 J] | - Do - | Kumar Paul Jain | Sunil Kumar Pandey |
| 68/Hyd/2017 2010-11 "A" | Sri Penmethsa Vijaya Narasimha Raju Hyderabad [PAN: AAGPV0083L] | ACIT, Circle 4(1) Hyderabad | None | Sunil Kumar Pandey |
| 1352/Hyd/2019 2010-11 B Bench | Shri Durga Reddy Mekala Hyderabad. | ACIT, Circle 15(1), Hyderabad. | Ravi Bharadwaj | Sunil Kumar Pandey |

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| | PAN AGRPM 7107R | | | |
| 1141/Hyd/2018 2009-10 "B" | M Rajalingam Goud, Hyderabad. PAN-AARPM 4779 P | Asst. Commissioner of Income-tax, Circle – 11(1), Hyderabad. | Vikas | Rohit Mujumdar |
| 904 & 905/ Hyd/2019 2012-13 & 2013-14 "B" | Yalamanchali Ravi Kumar, Hyderabad. PAN-ASPPK 6045C | Asst. Commissioner of Income-tax, Circle – 14(1), Hyderabad. | Ravi Bharadwa | Rohit Mujumdar |
| 2140/Hyd/2017 2009-10 "B" | Andhra Bank, Hyderabad. PAN-AABCA 7375C | Income-tax Officer (TDS), Ward – 2(2), Hyderabad. | V Shivakuma r | Rohit Mujumdar |
| 145, 146 & 147/Hyd/2017 and 1165/Hyd/2018 2010-11, 2011 -12, 2012- 13 & 2009-10 "B" | Nadimpalli Venkata Neeladri Varma, Hyderabad. PAN-ABPPN2936G | Dy. Commissioner of income-tax, Circle – 6(1), Hyderabad. | None | Rohit Mujumdar |

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| Date of Hearing | 31/03/2021 |
| Date of pronouncement | 31/03/2021 |

ORDER

PER BENCH:

All the captioned appeals are filed by the assessees against the respective orders of the Ld. CIT (A).

2. At the outset, none appeared before us in the cases of ITA No.81 & 82/H/2019; ITA No.1196/Hyd/2019; ITA No. 68/Hyd/2017; ITA Nos.145, 146 & 147/Hyd/2017 and ITA No.1165/Hyd/2018. From the record, we find that these assesseees have filed letters stating that they

have opted to avail Vivad-se-Vishwas Scheme and have filed form 1 & 2 and have received form 3 from the Revenue except in the case ITA No. 1196/H/19 wherein it is stated that the assessee has filed form 1 before the Revenue. Therefore, we proceed to dispose off these appeals also in this consolidated order.

3. Before us, the Ld. ARs of the other respective assesseees submitted that all the assesseees in the instant appeals desire to withdraw their respective appeals as they have opted to avail 'Vivad Se Vishwas' scheme. They further informed us that, in all the cases the assesseees had filed Form No.1 & 2 and also received Form-3 from the Revenue except in the case ITA No. 1196/H/19 wherein it is stated that the assessee has filed form 1 before the Revenue. Further, the Ld. AR in the case of ITA No.576/Hyd/2016 has submitted that the assessee had also received Form No.5. It was therefore pleaded, that all these appeals may be allowed to be withdrawn.

4. The Ld. DRs conceded to the request of the Ld. ARs.

5. Having heard both the sides through video conference, We are inclined to allow all the instant appeals of the assesseees to be withdrawn yielding to the prayer of the Ld. ARs as all the assesseees before us have

preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1 & 2 and in certain cases Form No.3 is also received from the Revenue, except in the case ITA No. 1196/H/19 wherein form 1 is filed before the Revenue. The Ld. DRs have also conceded to the request of the Ld. ARs. Accordingly, We hereby dismiss all the instant appeals of the assessees as withdrawn. However, We also make it clear that, if the assessee/s case/s are not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the respective assessee/s shall be at liberty to file Miscellaneous Petition/s before the Tribunal within the time limit prescribed under the Act to reinstate their respective appeal/s. It is ordered accordingly.

6. In the result, all the above-mentioned appeals of the assessees are dismissed as withdrawn.

Order pronounced in the open court on 31st March, 2021.

Sd/-

(P.P. BHATT)
PRESIDENT

Sd/-

(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 31st March, 2021

OKK/KV/PR/MG

Sr. PS

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| 1 | Sri Yalamanchili Ravi Kumar, D.No. 8-2-686/7/7, Road No. 12, Banjara Hills, Hyderabad-34. |
| 2 | DCIT, Circle – 6(1), 6 th Floor, IT Towers, AC Guards, Hyderabad - 04 |
| 3 | CIT(A) – 1, Hyderabad |
| 4 | Pr. CIT – VI, Hyderabad. |
| 5 | ITAT, DR, Hyderabad |
| 6 | Guard File. |

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| 1 | Smt. Shobharani Tatipalli, H.No. C-46/A, Narsingapur (Village), Jaipur (Mandal), Macherial Dist., TS - 504216 |
| 2 | ITO, Ward – 1, Ravindra Hospital, Bellampally Road, Mancherial, TS – 504216 |
| 3 | CIT(A) – 2, Hyderabad |
| 4 | Pr. CIT – 2, Hyderabad. |
| 5 | ITAT, DR, Hyderabad |
| 6 | Guard File. |

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| Sri Ravindra Kumar Gupta, Smt.Esha Kumari Gupta, Smt.Sumanlata Gupta, Smt.Lakshmi Devi, C/o.Katrapati & Associates, 1-1-298/2/B/3, 1 st Floor, Ashok Nagar, Hyderabad 500020 | |
| Swapriyaraj Holdings LLP, C/o Ch. Parthasarathy & Co. 1-1-298/2/B/3, 1 st Floor, Ashok Nagar, Hyderabad 500020 | |
| Deccan Fine Chemicals (India) (P) Ltd 8-2-293/82/A/74A, Road No.9, Jubilee Hills, Hyderabad 500033 | |
| Ratnadeep Super Market (P) Ltd, D-18 Vikrampuri, Secunderabad | |
| Computer Generated Solutions India (P) Ltd, K.Vasant Kumar, AV Raghu Ram, P.Vinod & M.Neelima Devi, Advocates, 610 Babukhan Estate, Basheerbagh, Hyderabad-1 | |
| Laxmi Devi Gavva (Rep. By Gavva Amarender Reddy), 8-2-682 Laxmi Cyber Centre, Road No.12, Banjara Hills, Hyderabad-500034 | |
| ITO Ward 9(1) Hyderabad | |
| Dy. CIT, Circle 10(1) Hyderabad | |
| Dy. CIT, Circle 16(1) Hyderabad | |
| Dy. CIT, Circle 3(1) Hyderabad | |
| Dy. CIT, Circle 1(2) Hyderabad | |
| ACIT, Circle 2(2) Hyderabad | |
| CIT(A)-7 Hyderabad, CIT(A)-6 Hyderabad, CIT(A)-3 Hyderabad, Pr.CIT-3 Hyderabad, CIT(A)-1 Hyderabad, Pr.CIT-1, Hyderabad, CIT(A)-2 Hyderabad, Pr.CIT-2 Hyderabad Pr.CIT-7, Hyderabad, Pr.CIT-6 Hyderabad, DRP-1 Bengaluru, Pr.CIT-5 Hyderabad | |

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| 1 | M. Rajalingam Goud, Plot No. 145, IDPL Cross Road, Qutubullapur, Hyderabad. |
| 2 | ACIT, Circle – 11(1), Hyderabad. |
| 3 | CIT(A) –5, Hyderabad |

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| 4 | Pr. CIT – 5, Hyderabad. |
| 5 | ITAT, DR, Hyderabad |
| 6 | Guard File. |

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| 1 | Andhra Bank, Kukatpally Branch, Vivekananda Nagar, Hyderabad – 500 072 |
| 2 | ITO (TDS), TDS Ward – 2(2), Hyderabad. |
| 3 | CIT(A) – 8, Hyderabad |
| 4 | CIT(TDS), Hyderabad. |
| 5 | ITAT, DR, Hyderabad |
| 6 | Guard File. |

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|---|---|
| 1 | Nadimpalli Venkata Neeladri Varma, Flat No. 202, Vishnu Nivas, Street No. 8, Jayaprakash Nagar, Yellareddyguda, Hyderabad – 500 073 |
| 2 | DCIT, Circle – 6(1), Hyderabad. |
| 3 | CIT(A) –5, Hyderabad |
| 4 | Pr. CIT – 5, Hyderabad. |
| 5 | ITAT, DR, Hyderabad |
| 6 | Guard File. |

| Appellant | | Respondent | |
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| Shri Durga Reddy Mekala 4-56/3, Street No.8, Habsiguda, Hyderabad. | | ACIT, Circle 15(1), Hyderabad. | Pr. CIT-7, Hyderabad. CIT(A)-7, Hyderabad. DR, ITAT, Hyderabad. Guard File. |
| SNo. | Appellant | Respondent | |
| 1. | Shri Tipirneni Seshagiri Rao, C/o. Sk. Jeelani Basha, Sk. Altaf, M.Reddy, M. Suprabat Reddy And Sushma, Advocates, H.No.6-3-609/79, Anand Nagar Colony, Khairatabad, Hyderabad – 4. | DCIT, Central Circle - 2(3), Hyderabad Telangana | Pr.CIT Central, Hyd. CIT(A)12, Hyderabad DR, ITAT, Hyderabad Guard File |
| 2. | - Do - | - Do - | - Do - |
| 3. | Ms. Divya Jain C/o Kapasi Bangad & Co., Chartered Accountants, 3-6-140/A, Flat no.402, City Center, Himayat Nagar, Hyderabad | ITO, Ward 12(5), Hyderabad Telangana | Pr.CIT -1, Hyd. CIT(A) - 1, Hyderabad DR, ITAT, Hyderabad Guard File |
| 4. | Smt. Shantha Natarajan 3 A & B, Ground floor, 6-3-853/1, 854, Meridian Plaza Ameerpet Hyderabad | DCIT, Central Circle - 2(4), Hyderabad Telangana | Pr.CIT – Central, Hyd. CIT(A)-12, Hyderabad DR, ITAT, Hyderabad Guard File |
| 5 | Smt. M. Padmalatha Plot no.145, IDPL Cross road Outbullapur Hyderabad 500 054 | ITO, Ward 11(1) Hyderabad | Pr.CIT-5` , Hyd. CIT(A)-5, Hyderabad DR, ITAT, Hyderabad Guard File |
| 5. | Sri Prakash Kumar Jain 15-6-590, Siddiamber Bazar Hyderabad 500 012 Telangana | ITO, Ward 7(3) Hyderabad | Pr.CIT-3 , Hyd. CIT(A)-4, Hyderabad DR, ITAT, Hyderabad Guard File |

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| 7. | Sri Gautam Jain Ganeshmalji Jain 15-8-201, 20/4, Sai Raja Estates Begum Bazar Hyderabad 500 032 | - Do - | Pr.CIT-3 , Hyd. CIT(A)-3, Hyderabad DR, ITAT, Hyderabad Guard File |
| 8. | Sri Penmethsa Vijaya Narasimha Raju C/o. P.R. Datla & Co., C.As 6-3-788/A/9, 1 st floor, Durga Nagar Ameeerpet Hyderabad | ACIT, Circle 4(1) Hyderabad | Pr.CIT-1 , Hyd. CIT(A)-1, Hyderabad DR, ITAT, Hyderabad Guard File |