

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
597/Hyd/2019 2014-15 A Bench	Shri Badwelu Subba Reddy, Hyderabad-500 033 PAN ACXPB 3948H	DCIT, Central Circle 2(4), Hyderabad.	None	YVST Sai, CIT-DR
598/Hyd/2019 2014-15 A Bench	Smt. Badwelu Jyothi Hyderabad-500 033 PAN AHEPB 4197Q	-do-	None	YVST Sai, CIT-DR
599/Hyd/2019 2015-16 A Bench	Smt. Badwelu Jyothi Hyderabad-500 033 PAN AHEPB 4197Q	-do-	None	YVST Sai, CIT-DR
442/Hyd/2015 2007-08 B Bench	Shri Nimmala Anjaiah, , Hyderabad. PAN AKBPA 8824H	ACIT, Circle - 6(1), Hyderabad	S. Rama Rao	Rohit Mujumdar
1525/Hyd/2019 2012-13 B Bench	M/s. Iriss Electronic Travel Distribution Pvt. Ltd., Hyderabad-500 033 PAN AABCI 7340D	ITO, Ward 2(1), Hyderabad.	Y.V. Bhanu Narayana Rao	Rohit Mujumdar
201/Hyd/2020 2012-13 B Bench	M/s. Modi Ventures, Secunderabad- 500 003 PAN AAJFM 0646D	ITO, Ward 10(4), Hyderabad.	S. Rama Rao	Rohit Mujumdar
2276/Hyd/2017 2013-14 A Bench	Sri Jagan Mohan Reddy Gonay, Secunderabad. PAN AGKPG 7225M	ITO, Ward 15(1), Hyderabad.	D. Ranga Rao	Sunil Kumar Pandey
1006/Hyd/2018 2014-15 B Bench	Smt. Seema Rani Agarwal, Hyderabad-500 029 PAN ABYPA 0232H	D C I T, Circle 10(1), Hyderabad.	K.C. Devdas	Rohit Mujumdar

1703/Hyd/2019 2016-17 B Bench	Smt. Samreddy Latha Hyderabad-500 005 PAN AFQPL 4952B	I T O, Ward 8(2), Hyderabad.	B. Shanthi Kumar	Rohit Mujumdar
61/Hyd/2020 2016-17 "B"	Kaneez Sugra Jaffari, Hyderabad. PAN- AQRPJ1262C	Income-tax Officer, Ward - 14(5), Hyderabad	Sanjay Sharda	Rohit Mujumdar
676/Hyd/2017 2013-14 "B"	Balabharathi Devi Medabalmi, Hyderabad. PAN- ANEPB5558R	Asst. Commissioner of Income-tax, Circle - 6(1), Hyderabad.	S.P. Chidambar am	Rohit Mujumdar
1711/Hyd/2019 2016-17 "B"	Ratnadeep Super Market Pvt. Ltd., Secunderabad PAN-AABCR 8939B	Dy. Commissioner of Income-tax, Circle - 3(1), Hyderabad.	S. Phanindra for AV Raghuram	Rohit Mujumdar

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

ORDER

PER BENCH:

All these 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.597, 598 and 599/Hyd/2019. However, from the record we find that these assessees have filed letters stating that they have opted to avail Vivad-se-Vishwas Scheme and have filed Form 1 & 2 before the Revenue and the Revenue has also issued Form-3. Therefore, we proceed to dispose off these appeals 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 of ITA NO. 201/Hyd/2020. Further, the Ld. AR in the case of ITA No.1525/Hyd/2019 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 most of the cases Form No.3 is also received from 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 assesseees 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 assesseees 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

copy to :

<i>Shri Badwelu Subba Reddy, S/o B Gopala Reddy, Plot No. 30, Jyothi Fairview, Road No. 3, Nandagiri Hills Hyderabad-500 033</i>	<i>DCIT, Central Circle 2(4), Hyderabad.</i>	<i>Pr. CIT-Central, Hyderabad. CIT(A) -12, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
<i>Smt. Badwelu Jyothi W/o B. Subba Reddy, Plot No. 30, Jyothi Fairview, Road No. 3, Nandagiri Hills Hyderabad-500 033</i>	<i>- DCIT, Central Circle 2(4), Hyderabad.</i>	<i>Pr. CIT-Central, Hyderabad. CIT(A)-12, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>

<i>Shri Nimmala Anjaiah, C/o S. Rama Rao, Advocate, Flat No. 102, Shreyas Enclave, 3-6-643, Street No. 9l, Himayat Ngar, Hyd. .</i>	<i>ACIT, Circle - 6(1), Hyd.</i>	<i>Pr. CIT-VI, Hyderabad. CIT(A)-1, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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<i>M/s. Iriss Electronic Travel Distribution Pvt. Ltd., 58 & 59, Nagarjuna Hills, Punjagutta, Hyderabad-500 082</i>	<i>ITO, Ward 2(1), Hyderabad.</i>	<i>Pr. CIT-2, Hyderabad. CIT(A)-2, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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<i>M/s. Modi Ventures, 5-4-187/3 & 4, 2nd Floor, Soham Mansion, M.G. Road, Secunderabad0500 003</i>	<i>ITO, Ward 10(4), Hyderabad.</i>	<i>Pr. CIT-6, Hyderabad. CIT(A)-6, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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<i>Sri Jagan Mohan Reddy Gonay, 2-2-74, Macha Bollaram, Opp. SVSR School, Secunderabad.</i>	<i>ITO, Ward 15(1), Hyderabad.</i>	<i>Pr. CIT-7, Hyderabad. CIT(A)-7, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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<i>Smt. Seema Rani Agarwal, 3-6-18/1, Sadyar Jung Lane, Himayatnagar, Hyderabd-500 029</i>	<i>D C I T, Circle 10(1), Hyderabad.</i>	<i>Pr. CIT-6, Hyderabad. CIT(A)-6, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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<i>Smt. Samreddy Latha, 8-5-132/128, Durganagar, Mailardevpally, Rajendranagar, Hyderabad-500 005</i>	<i>I T O, Ward 8(2), Hyderabad.</i>	<i>Pr. CIT-2, Hyderabad. CIT(A)-2, Hyderabad. DR, ITAT, Hyderabad. Guard File.</i>
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1	<i>Smt. Kaneez Sugra Jaffari, H.No. 9-4-86/267, Salarjung Colony, Hyderabad - 500 008</i>
2	<i>ITO, Ward - 14(5), Hyderabad.</i>
3	<i>CIT(A) - 6, Hyderabad</i>
4	<i>Pr. CIT - 6, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>

1	<i>Balabharathi Devi Medabalmi, H.No. 8-3-833, Flat No. 401, Tulasi Apartments, Srinagar Colony, Hyderabad - 500 73</i>
2	<i>ACIT, Circle - 6(1), Room No. 622, IT Towers, 6th Floor, B Block, AC Guards, Hyderabad - 500 004</i>

3	<i>CIT(A) - 6, Hyderabad</i>
4	<i>Pr. CIT - 6, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>

1	<i>M/s Ratnadeep Super Market (P) Limited, D-18, Vikarampuri Colony, Secunderabad.</i>
2	<i>DCIT, Circle - 3(1), Hyderabad.</i>
3	<i>CIT(A) - 3, Hyderabad</i>
4	<i>Pr. CIT - 3, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>