

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1810/H/207 Assessment Year: 2013-14		
Swasthik Mirch Store, Hyderabad. PAN - AAOFS 0259F (Appellant)	Vs.	Asst. Commissioner of Income-tax, Circle - 7(1), Hyderabad. (Respondent)
Assessee by: None		
Revenue by: Shri Sunil Kumar Pandey		
Date of hearing: 26/03/2021		
Date of pronouncement: 05/04/2021		

ORDER

PER BENCH:

This appeal filed by the assessee for AY 2013-14 is directed against CIT(A) - 3, Hyderabad's order dated 24/08/2017 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. None appeared on behalf of the assessee at the time of hearing of this appeal. However, we proceed to decide the appeal after hearing the ld. DR and considering the facts available on record.

3. On perusal of record, we find that the assessee filed a letter dated 27/02/2021 which was received by the Registry on 04/03/20201 wherein the assessee stated that the assessee has opted to avail the benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Form No.1 & 2 and received Form(s)-3 in tune thereto, which is placed on record and therefore, requested the Bench to permit to withdraw his appeal.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to it for technical reasons.

4. In the result, assessee's appeal is dismissed in above terms.

Pronounced in the open court on 5th April, 2021.

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

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Hyderabad, Dated: 5th April, 2021.

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copy to :

<i>1</i>	<i>M/s Swastik Mirch Store, 15-6-519, Begum Bazar, Hyderabad - 12</i>
<i>2</i>	<i>ACIT, Circle - 7(1), Hyderabad.</i>
<i>3</i>	<i>CIT(A) - 3, Hyderabad</i>
<i>4</i>	<i>Pr. CIT - 3, Hyderabad.</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>