

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T. (IT) A. No. 644/VIZ/2019
(Asst. Year : 2015-16)**

Smt. Nirmala Lavu,
D.No. 3-29-26, 3rd Lane,
Krishna Nagar, Guntur.

vs. ITO (International
Taxation), Vijayawada.

PAN No. AEFPL 1090 Q
(Appellant)

(Respondent)

Assessee by : None.

Department by : Smt. Suman Malik, Sr.DR

Date of hearing : 31/03/2021.

Date of pronouncement : 06/04/2021.

ORDER

Per N.K. Choudhry, Judicial Member:

This appeal has been preferred by the assessee against the order dated 24/09/2019 impugned herein passed by the Id.Commissioner of Income Tax (Appeals) [for short, "Id.Commissioner"], Hyderabad u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2015-16.

2. The assessee has preferred an application through e-mail under consideration dated 26/03/2021 for withdrawal of the appeal.

3. During the course of hearing, we have observed from the withdrawal application filed by the assessee that assessee has availed the immunity scheme i.e. Vivad Se Vishwas under the Direct Tax Vivad se Vishwas Act, 2020 and the Income Tax Department has issued Form No.3, dated 25/03/2021 in response to the application filed by the assessee. It is further mentioned in the withdrawal application that appeal of the assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.

4. The Ld. DR raised no objection, if the appeal of the assessee is allowed to be dismissed as withdrawn.

5. Having heard the Id.DR and perused the application for withdrawal of the appeal. Considering the facts and circumstances of the case, the appeal of assessee is liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.

6. In the result, appeal of the assessee stands dismissed as withdrawn.

Order Pronounced in open Court on this 06th day of April, 2021.

Sd/-
(D.S.SUNDER SINGH)
ACCOUNTANT MEMBER

sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated: 06th April, 2021.

vr/-

Copy to:

1. *The Assessee – Smt. Nirmala Lavu, D.No. 3-29-26, 3rd Lane, Krishna Nagar, Guntur.*
2. *The Revenue– ITO (International Taxation), Vijayawada.*
3. *The CIT (IT & TP), Hyderabad.*
4. *The CIT(A), Hyderabad.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.