

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

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER

ITA No. 480/Hyd/2019		
A.Y. 2015-16		
Sailesh Gupta, R.R. District. PAN: AEJPG 0808 B	VS.	Income Tax Officer, Ward-8(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri S. Phanindra	
Revenue by:	Shri Rohit Mujumdar, DR	

ITA No. 953/Hyd/2019		
A.Y. 2013-14		
The Metro Enterprises, Secunderabad. PAN: AAGFT 9699 C	VS.	Income Tax Officer, Ward-10(4), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri Pradeep Kumar Jain	
Revenue by:	Shri Rohit Mujumdar, DR	
Date of hearing:	16/04/2021	
Date of pronouncement:	19/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

The captioned two appeals are filed by the assessees. ITA No.480/Hyd/2019 is filed against the order of the Ld. CIT(A)-12,

Hyderabad in appeal No.10139/2018-19, dated 28/01/2019 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2015-16. ITA No.953/Hyd/2019 is filed against the order of the Ld. CIT(A)-6, Hyderabad in appeal No. 0137/2016-17/A3/CIT(A)-6, dated 22/03/2019 passed U/s. 144 r.w.s 250(6) of the Act for the A.Y. 2013-14.

2. At the outset, Ld. ARs of the respective assessees submitted before me that the both the assessees desire to withdraw their respective appeals as they have opted to avail 'Vivad Se Viswas' scheme. They further submitted that both the assessees had filed Form No.1 & 2 and Form-3 was also received from the Revenue. It was therefore pleaded, that the instant appeals of the assessees may be allowed to be withdrawn.

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

4. Having heard both the parties through video conference, I am inclined to allow the present appeals of both the assessees to be withdrawn yielding to the prayer of the Ld. ARs as the assessees have preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1, 2 and Form No.3 was also received from the Revenue. The Ld. DR has also conceded to the request of the Ld. ARs. Accordingly, I hereby dismiss

the appeals of the assesseees as withdrawn. However, I 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 a Miscellaneous Petition/s before the Tribunal within the time limit prescribed under the Act to reinstate their respective appeal/s. It is ordered accordingly.

5. In the result, appeals of both the assesseees are dismissed as withdrawn.

Pronounced in the open Court on the 19<sup>th</sup> April, 2021.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 19<sup>th</sup> April, 2021.

OKK

Copy to:-

- 1) (i) The Metro Enterprises, Plot No.88, Vzsavinagar Colony, Near Karkhana, Secunderabad – 500 003.  
(ii) Shri Sailesh Gupta, Bunglow No.70, Goals Kunj, Ambience Fort, Nar Pillar No. 125, Attapur, Rajendra Nagar Mandal, RR District, Hyderabad.
- 2) (i) The Income Tax Officer, Ward-10(2), Income Tax Towers, AC Guards, Hyderabad.  
(ii) Income Tax Officer, Ward-8(2), 6<sup>th</sup> Floor, Signature Towers, Kondapur, Hyderabad – 500 084.
- 3) (i) The CIT (A)-6, Hyderabad.  
(ii) The CIT (A)-12, Hyderabad.
- 4) (i) The Pr. CIT – 6, Hyderabad.  
(ii) The Pr. CIT (Central), Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File