

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

BEFORE Smt. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No. 933/Hyd/2019		
A.Y. 2012-13		
NMDC Limited, Hyderabad. PAN: AAACN 7325 A	VS.	ACIT, Circle-16(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri Laxmi Niwas Sharma	
Revenue by:	Shri Rajendra Kumar, DR	
Date of hearing:	08/04/2021	
Date of pronouncement:	19/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M.:

This appeal is filed by the assessee against the order of the Ld. Principal Commissioner of Income Tax-4, dated in F.No. Pr. CIT-4/263/21/2018-19, dated 28/03/2019 passed U/s. 263 of the Act for the A.Y. 2012-13.

2. At the outset, Ld. AR submitted before us that the assessee desires to withdraw his appeal as the assessee has opted to avail 'Vivad Se Viswas' scheme. It was further submitted that the assessee had filed

Form No.1 & 2 and is awaiting to receive Form-3 from the Revenue. It was therefore pleaded, that the appeal of the assessee may be allowed to be withdrawn.

3. The Ld. DR stated that if the assessee desires to opt Vivad-se-Vishwas Scheme, the Department has no objection.

4. Having regard to the facts and circumstances of the case, We are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the assessee that he has preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1, 2 and Form-3 is awaiting to receive from the Revenue. The Ld. DR has also conceded to the request of the assessee. Accordingly, We hereby dismiss the appeal of the assessee as withdrawn. However, we also make it clear that, if the assessee's case is not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the assessee shall be at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate the appeal. It is ordered accordingly.

5. In the result, appeal of the assessee is dismissed as withdrawn.

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

Sd/-  
(Smt. P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

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

OKK

Copy to:-

- 1) NMDC Limited, 10-3-311/A, Khanij Bhava, Castle Hills, Masab Tank, Hyderabad.
- 2) ACIT, Circle-16(1), 1<sup>st</sup> Floor, B-Block, IT Towers, AC Guards, Masab Tank, Hyderabad.
- 3) The Principal Commissioner of Income Tax-4, Hyderabad.
- 4) The DR, ITAT, Hyderabad
- 5) Guard File