

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

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

ITA No. 05/H/2020 Assessment Year: 2013-14		
First Frame Entertainments Pvt. Ltd., Hyderabad. PAN - AABCF 3320 L (Appellant)	Vs.	Income-tax Officer, Ward - 14(5), Hyderabad. (Respondent)
Assessee by:		Shri B. Shanthi Kumar
Revenue by:		Shri Rohit Mujumdar
Date of hearing:		08/04/2021
Date of pronouncement:		21/04/2021

ORDER

PER BENCH:

This appeal filed by the assessee for AY 2013-14 is directed against CIT(A) - 6, Hyderabad's order dated 01/11/2019 involving proceedings u/s 143(3) rws 147 of the Income Tax Act, 1961 ; in short "the Act".

2. At the outset, the ld. counsel for the assessee submitted 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 this appeal of the assessee.

4. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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.

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

Pronounced in the open court on 21st April, 2021.

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

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

Hyderabad, Dated: 21st April, 2021.

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copy to :

1	<i>First Frame Entertainments Pvt. Ltd., Plot No. 262/1/B, Phase - 111, Road No. 78, Jubilee Hills, Hyderabad.</i>
2	<i>ITO, Ward - 14(5), IT Towers, AC Guards, 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>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	