

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISA KHAPATNAM BENCH, VISA KHAPATNAM**
(Through web-based video conferencing platform)

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

**I.T.A. No. 643/VIZ/2019
(Asst. Year : 2008-09)**

A.V. Seshagiri Rao,
D.No. 4-105, Nerellavasasa
Colony, Bheemunipatnam,
Visakhapatnam.

vs. ACIT, Circle-5(1),
Visakhapatnam.

PAN No. AGQPA 5104 R
(Appellant)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA
Department by : Shri B.Satyanarayana Raju, Sr.DR

Date of hearing : 08/04/2021.
Date of pronouncement : 19/04/2021.

ORDER

PER N.K. CHOUDHRY, JUDICIAL MEMBER

This appeal has been preferred by the assessee against the order dated 09/10/2019 impugned herein passed by the Id.Commissioner of Income Tax (Appeals)-2 [for short, "Id.Commissioner"], Guntur u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as "Act") for the A.Y. 2008-09.

2. The assessee has preferred an application under consideration dated 05/04/2021 for withdrawal of the appeal.

3. During the course of hearing, Id.AR has submitted that since 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 26/03/2021 in response to the application filed by the assessee under the scheme, therefore appeal of the assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.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 DR raised no objection, if the appeal of the assessee is allowed to be dismissed as withdrawn.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 both the parties and perused the application for withdrawal of the appeal and Form No.3 (Copy already on record) issued by the Department. Considering the facts and circumstances of the case, the appeal of assessee is liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.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 In the result, appeal of the assessee stands dismissed as withdrawn.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 19th day of April, 2021.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(N.K. CHOUDHRY)
Judicial Member

Dated: 19th April, 2021.

vr/-

Copy to:

1. *The Assessee - A.V. Seshagiri Rao, D.No. 4-105, Nerellavasasa Colony, Bheemunipatnam, Visakhapatnam.*
2. *The Revenue - ACIT, Circle-5(1), Visakhapatnam.*
3. *The Pr.CIT-2, Visakhapatnam.*
4. *The CIT(A)-2, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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