

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

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

ITA No. 2125/Hyd/2018		
A.Y. 2011-12		
Uma Galipalli, Nizamabad. PAN: AROPG 8615 N (Appellant)	VS.	Income Tax Officer, Ward-2, Nizamabad. (Respondent)
Assessee by:	Shri K.V. Chalamaiah	
Revenue by:	Shri Rohit Mujumdar, DR	

ITA No. 2126/Hyd/2018		
A.Y. 2011-12		
Swaroop Galipalli, Nizamabad. PAN: ARTPG 4712 D (Appellant)	VS.	Income Tax Officer, Ward-2, Nizamabad. (Respondent)
Assessee by:	Shri K.V. Chalamaiah	
Revenue by:	Shri Rohit Mujumdar, DR	
Date of hearing:	22/04/2021	
Date of pronouncement:	26/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

Both the captioned appeals are filed by the assessees. ITA No. 2125 & 2126/Hyd/2020 are filed against the orders of the Ld. CIT(A)-

5, Hyderabad in appeal No. 0450 & 0451/2017-18/CIT(A)-5, both dated 20/08/2018 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the Act for the A.Y. 2011-12 respectively.

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 It was therefore pleaded, that the instant appeals of the assesseees may be allowed to be withdrawn.

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

4. Having heard both the parties through video conference, We are inclined to allow the appeals of the assesseees to be withdrawn yielding to the prayer of the Ld. AR as the assesseees in the present appeals have preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1, 2 and also received Form No.3 from the Revenue. The Ld. DR has also conceded to the request of the Ld. AR. Accordingly, We hereby dismiss both the appeals of the assesseees as withdrawn. However, we 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 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 In the result, both the appeals of the assesseees are dismissed as withdrawn.

Pronounced in the open Court on the 26th April, 2021.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 26th April, 2021.

OKK

Copy to:-

- 1) (i) Smt. Uma Galipalli, 3-5-99, Near Mini Water Tank, Kotagalli, Nizamabad.
(ii) Smt. Swaroopa Galipalli, 3-5-157, Near Mini Water Tank, Kotagalli, Nizamabad.
- 2) (i) Income Tax Officer, Ward-2, Nizamabad.
(ii) Income Tax Officer, Ward-2, Nizamabad.
- 3) (i) The CIT(A)-5, Hyderabad.
(ii) The CIT(A)-5, Hyderabad.
- 4) (i) The Pr. CIT-5, Hyderabad.
(ii) The Pr. CIT-5, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File