

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**
(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. 321/VIZ/2016
(Asst. Year : 2009-10)**

ITO, Ward-3(2),
Visakhapatnam.

vs. Inturi Rama Rao (HUF),
49-53-7/13, JSampada
Galaxy, Balayya Sastry
Layout, Visakhapatnam.

(Appellant)

PAN No. AAAHI 0790 K
(Respondent)

**C.O.No. 44/VIZ/2016
(Arising out of I.T.A. No. 321/VIZ/2016)
(Asst. Year : 2009-10)**

Inturi Rama Rao (HUF),
49-53-7/13, JSampada
Galaxy, Balayya Sastry
Layout, Visakhapatnam.

vs. ITO, Ward-3(2),
Visakhapatnam.

PAN No. AAAHI 0790 K
(Appellant)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA
Department by : Smt. Suman Malik, Sr.DR

Date of hearing : 29/04/2021.
Date of pronouncement : 05/05/2021.

ORDER

Per N.K. Choudhry, Judicial Member:

This appeal has been preferred by the Revenue Department and the cross objection has been preferred by the assessee against the order dated 15/04/2016 impugned herein passed by the Id. CIT(A)-1, Visakhapatnam u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2009-10.

2. The assessee has preferred an application under consideration dated 15/04/2021 for dismissal of the appeal.

3. At the outset, 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 12/04/2021 in response to the application filed by the assessee under the scheme, therefore appeal of the Revenue Department may be dismissed as infructuous and the cross objection of the assessee may be allowed to be dismissed as withdrawn.

4. The Ld. DR has raised no objection, if the cross objection of the assessee is allowed to be dismissed as withdrawn and also appeal of the Revenue may be dismissed as infructuous with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.

5. Having heard both the parties and perused the application for dismissal of the appeal and Form No.3 (Copy already on record) issued by the Department. Considering the facts and

circumstances of the case, the cross objection of the assessee is liable to be dismissed as withdrawn and the appeal of the Revenue Department is also liable to be dismissed as infructuous with liberty to seek recall of the order as prayed for in accordance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 Revenue Department stands dismissed as infructuous and the cross objection of the assessee stands dismissed as withdrawn.

Order Pronounced in open Court on this 05th day of May, 2021.

Sd/-
(D.S.SUNDER SINGH)
ACCOUNTANT MEMBER

sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated: 05th May, 2021.

vr/-

Copy to:

- 1. The Assessee – Inturi Rama Rao (HUF), 49-53-7/13, JSampada Galaxy, Balayya Sastry Layout, Visakhapatnam.*
- 2. The Revenue – ITO, Ward-3(2), Visakhapatnam.*
- 3. The Pr.CIT-1, Visakhapatnam.*
- 4. The CIT(A)-1, Visakhapatnam.*
- 5. The D.R., Visakhapatnam.*
- 6. Guard file.*

By order

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