

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

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

S.No.	ITA No.	AY	Appellant	Respondent
1 & 2	1153 & 1154/H/2018	2013- 14 & 2014- 15	Snehil Saraf, Secunderabad. PAN - BMHPS 5280A	Income-tax Officer, Ward - 10(2), Hyderabad
3	137/H/2019	2015- 16	Sunil Kumar Saraf, Secunderabad. PAN-AGQPS 4441P	Income-tax Officer, Ward - 10(1), Hyderabad
4	1155/H/2018	2014- 15	Sonali Modi Saraf, Hyderabad. PAN-BQPPM 5039M	Income-tax Officer, Ward - 10(2), Hyderabad
5	1156/H/2018	2014- 15	Suman Saraf (HUF), Hyderabad. PAN-AAWHS 5496L	-do-
6	1157/H/2018	2014- 15	Kushaal Saraf, Secunderabad. PAN-DHZPS 9840H	-do-
Assessee by:		Shri A.V. Raghuram		
Revenue by:		Shri R. dipak		
Date of hearing:		29/04/2021		
Date of pronouncement:		30/04/2021		

**ORDER**

**PER BENCH:**

These appeals filed by different assessees are directed against CIT(A) - 6, Hyderabad's separate orders, involving proceedings u/s 143(3) and 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 assesseees have 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 are placed on record and therefore, requested the Bench to permit to withdraw these appeals of the assesseees.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeals of the assesseees as withdrawn since the assesseees have preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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 assesseees to file for revival of these cases, if the settlement benefit under the scheme is denied to them for technical reasons.

4. In the result, assesseees' appeals are dismissed in above terms.

Pronounced in the open court on 30<sup>th</sup> April, 2021.

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

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

Hyderabad, Dated: 30<sup>th</sup> April, 2021.

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*copy to :*

<i>1</i>	<i>Sri Snehil Saraf</i>
<i>2</i>	<i>Sri Sunil Kumar Saraf</i>
<i>3</i>	<i>Sonali Modi Saraf</i>
<i>4</i>	<i>Suman Saraf (HUF)</i>
<i>5</i>	<i>Kushal Saraf C/o S/Shri K. Vasantkumar, AV Raghuram, P. Vinod &amp; M. Neelima Devi, Advocates, 610 Babukhan Estate, Basheerbagh, Hyderabad – 500 001.</i>
<i>6</i>	<i>ITO, Ward 10(2) and 10(1), Hyderabad.</i>
<i>7</i>	<i>CIT(A) – 6, Hyderabad</i>
<i>8</i>	<i>Pr. CIT – 6, Hyderabad.</i>
<i>9</i>	<i>ITAT, DR, Hyderabad</i>
<i>10</i>	<i>Guard File.</i>