

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. 1254/Hyd/2017		
A.Y. 2014-15		
Income Tax Officer, Ward-15(3), Hyderabad.	Vs.	Sreerala Sriramulu Sagar, Secunderabad. PAN: AVKPS 6678 R
(Appellant)		(Respondent)
Assessee by:	Shri Pawan Kumar Chakrapani	
Revenue by:	Shri Rohit Mujumdar	
Date of hearing:	29/04/2021	
Date of pronouncement:	03/05/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

This appeal is filed by the Revenue against the order of the Ld. CIT(A)-7, Hyderabad in appeal No. 09/CIT(A)-7/2016-17, dated 22/03/2017 passed U/s. 144 r.w.s 250(6) of the Act for the A.Y. 2014-15.

2. At the outset, Ld. AR submitted before us that the assessee has opted to avail 'Vivad Se Viswas' scheme in the appeal of the Revenue. The Ld. AR further submitted that the assessee had filed Form No.1 &

2 and also received Form-3 from the Revenue. It was therefore pleaded, that the instant appeal of the Revenue may be dismissed.

3. The Ld. DR submitted before us that the Department has no objection if the assessee desires to opt Vivad-se-Vishwas Scheme. He further submitted that if the appeal of the Revenue is to be dismissed then liberty may be granted to reinstate the present appeal of the Revenue if the application filed by the assessee for availing the benefit under Vivad-se-Vishwas scheme is not accepted by the Revenue subsequently.

4. Having regard to the facts and circumstances of the case, We are inclined to dismiss the appeal of the Revenue since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and also received Form-3 from the Revenue. Accordingly, We hereby dismiss the instant appeal of the Revenue. However, We also make it clear that, if the assessee's case is not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the Revenue, as requested by the Ld. D.R, shall be at liberty to file Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate its appeal. It is ordered accordingly.

5. In the result, appeal of the Revenue is dismissed.

Pronounced in the open Court on the 03<sup>rd</sup> May, 2021.

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 03<sup>rd</sup> May, 2021.

OKK

Copy to:-

- 1) Sri Sreerala Sriramulu Sagar, H.No. 12-13-1152/3, Tarnaka, Secunderabad.
- 2) Income Tax Officer, Ward-15(3), R.No. 546, 5<sup>th</sup> Floor, D-Block, IT Towers, A C Guards, Masab Tank, Hyderabad.
- 3) The CIT (A)-7, Hyderabad.
- 4) The Pr. CIT-7, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File