

**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. 143 & 144/VIZ/2019
(Asst. Year : 2011-12)**

Smt. Thota vijaya Lakshmi, vs. Pr.CIT-1, Visakhapatnam.
HIG-41, D.No. 50-118-4/2,
Seethammadhara,
Visakhapatnam.

PAN No. ACZPT 7327 D
(Appellant)

(Respondent)

Assessee by : Shri C.Kameswara Rao, CA.
Department by : Shri K.S. Rajendra Kumar, CIT DR

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

ORDER

Per N.K. Choudhry, Judicial Member:

These appeals have been preferred by the same assessee against the separate orders dated 23/03/2016 & 30/09/2016 impugned herein passed by the Id. Principal Commissioner of Income Tax-1 [for short, "Id.Commissioner"], Visakhapatnam u/sec. 263 and 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2011-12.

2. The assessee has preferred a common application under consideration dated 20/04/2021 for withdrawal of the appeals.

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 Nos.3, dated 12/04/2021 in response to the applications filed by the assessee under the scheme, therefore appeals of the assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the orders in case any unforeseen circumstances would arise in future.

4. The Ld. DR raised no objection, if the appeals of the assessee are allowed to be dismissed as withdrawn.

5. Having heard both the parties and perused the applications for withdrawal of the appeals and Form Nos.3 (Copy already on record) issued by the Department. Considering the facts and circumstances, the appeals of the assessee are liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.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 In the result, both the appeals of the assessee are dismissed as withdrawn.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 – Smt. Thota vijaya Lakshmi, HIG-41, D.No. 50-118-4/2, Seethammadhara, Visakhapatnam.*
2. *The Revenue – Pr.CIT-1, Visakhapatnam.*
3. *The D.R., Visakhapatnam.*
4. *Guard file.*

By order

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