

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

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

ITA No. 935/H/2019 Assessment Year: 2009-10		
Viswa Bharati Hospitals, Kurnool. PAN - AAATH 2633 N (Appellant)	Vs.	Asst. Commissioner of Income-tax, Circle - 1, Kurnool. (Respondent)
Assessee by:	Shri S. Rama Rao	
Revenue by:	Shri M. Dayasagar	
Date of hearing:	25/05/2021	
Date of pronouncement:	25/05/2021	

ORDER

PER L.P. SAHU, AM:

This appeal filed by the assessee for AY 2009-10 is directed against Pr. CIT, Kurnool Charge, Kurnool's order, dated 27/03/2019 involving proceedings u/s 263 of the Income Tax Act, 1961 ; in short "the Act".

2. At the outset, the ld. counsel for the assessee submitted that the assessee has 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 is placed on record and therefore, requested the Bench to permit to withdraw this appeal of the assessee.

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 Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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

5. In the result, assessee's appeal is dismissed in above terms.

Pronounced in the open court on 25th May, 2021.

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

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

Hyderabad, Dated: 25th May, 2021.

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copy to :

<i>1</i>	<i>Viswa Bharathi Hospitals, 50-760-A4, Gayatri Estates, Kurnool - 518002</i>
<i>2</i>	<i>ACIT, Circle - 1, Kurnool</i>
<i>3</i>	<i>Pr. CIT, Kurnool</i>
<i>4</i>	<i>Add. CIT, Kurnool Range, Kurnool.</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>