

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH “ ”, HYDERABAD

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No. 414/Hyd/2016 (AY: 2010-11)		
ITA No. 1476/Hyd/2016 (AY: 2010-11)		
Tummala Sachendra, Hyderabad. PAN: AHQPT 3248 N	Vs.	ACIT, Circle-12(1), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Shri Ravi Kiran, CIT-DR	
Date of hearing:	22/06/2021	
Date of pronouncement:	24/06/2021	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

Both these appeals are filed by the assessee for the AY 2010-11. ITA No. 414/Hyd/2016 is filed against the order of the Ld. Principal Commissioner of Income Tax-2, Hyderabad in F.No.48/Pr. CIT-2/263(11)2015-16, dated 24/02/2016 passed U/s. 263 of the Act. ITA No.1476/Hyd/2016 is filed against the order of the Ld. CIT (A)-2, Hyderabad in appeal No. 0128/2014-15, dated 28/06/2016.

2. At the time of hearing, none appeared before us to represent the case of the assessee. On perusal of the record, we find that the assessee desires to withdraw his instant appeals as the assessee has opted to

avail 'Vivad Se Viswas' scheme. It was further observed that the assessee had filed Form No.1 & 2 and Form-3 was also received from the Revenue in both the appeals.

3. The Ld. DR submitted that if the assessee wishes to opt Vivad se-Vishwas scheme, the Department has no objection.

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 Having regard to the facts and circumstances of the case, We allow the appeals of the assessee to be withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Forms No.1, 2 and Form No.3 was also received from the Revenue.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 Accordingly, We hereby dismiss the appeals of the assessee as withdrawn.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

5. In the result, two appeals of the assessee are dismissed as withdrawn.

Pronounced in the open Court on the 24th June, 2021.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 24th June, 2021

OKK

Copy to:-

- 1) Tummala Sachendra, D-105, Jayabheri Orange Country, Nanakramguda, Gachibowli, Hyderabad.
- 2) ACIT, Circle-2(2), R.No. 824, B-Block, 8th Floor, IT Towers, A.C. Guards, Hyderabad. (ii) ACIT, Circle-2(2), Signature Towers, Opp. Botanical Garden, Kondapur, Hyderabad.
- 3) The Addl.CIT, Range-2, Hyderabad.(ii) The CIT (A)-2, Hyderabad.
- 4) The Pr. CIT-2, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File