

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

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

ITA No. 361/Hyd/2016		
A.Y. 2009-10		
Nidumusili Venugopal Reddy, 24-2-435, Saraswathinagar, Dargamitta, Nellore. PAN:	VS.	The DCIT, Circle-1, Nellore.
(Appellant)		(Respondent)
Assessee by	Sri P. Vinod	
Revenue by	Sri Pavitran Kumar, DR	
Date of hearing:	14/07/2021	
Date of pronouncement:	16/07/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

This appeal is filed by the assessee against the order of the Ld. CIT(A), Tirupati in appeal No. 313/2014-15/CIT(A)/TPT, 05/02/2016 passed U/s. 143(3) r.w.s 254 and U/s. 250(6) of the Act for the A.Y. 2009-10.

2. At the outset, Ld.AR submitted before us that the assessee desires to withdraw his appeal as he has opted to avail 'Vivad Se Viswas'

scheme. He further submitted that the assessee had filed Form No.1 & 2 and Form-3 has been also issued by the Revenue. It was therefore pleaded, that the appeal of the assessee may be allowed to be withdrawn.

3. The Ld. DR conceded to the request of the Ld.AR.

4. Having heard both the parties through video conference, We are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld. AR as the assessee has preferred to avail the Vivad-Se-Vishwas Scheme by filing Form No.1 & 2 and Form-3 is also issued by the Revenue. The Ld. DR has also conceded to the request of the Ld. AR. Accordingly, We hereby dismiss the appeal of the assessee as withdrawn. However, we also make it clear that, if the assessee's case is not accepted in the Vivad-Se-Vishwas scheme by the Revenue for whatsoever may be the reason, then the assessee shall be at liberty to file Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate the appeal. It is ordered accordingly.

5. In the result, appeal filed by the assessee is dismissed as withdrawn.

Pronounced in the open Court on 16th July, 2021.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 16th July, 2021.

OKK

Copy to:-

- 1) Nidumusili Venugopal Reddy C/o. K. Vasantkumar, AV Raghuram, P. Vinod, Advocates, 610, Babukhan Estate, Basheerbagh, Hyderabad – 500 001.
- 2) The DCIT, Circle-1, Nellore.
- 3) The CIT(A), Tirupati-517 501.
- 4) The Pr. CIT, Tirupati.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File