

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

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

ITA No. 2394/H/2018 Assessment Year: 2014-15		
Raghunath Mittal (HUF), Adilabad PAN - AABHM 3492 H (Appellant)	Vs.	Income-tax Officer, Ward - 1, Adilabad. (Respondent)
Assessee by: Shri T.S. Ajay		
Revenue by: Shri YVST Sai		
Date of hearing: 23/07/2021		
Date of pronouncement: 23/07/2021		

ORDER

PER BENCH:

This appeal filed by the assessee for AY 2014-15 is directed against CIT(A) - 5, Hyderabad's order, dated 12/12/2018 involving proceedings u/s 143(3) 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 Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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 23rd July, 2021.

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

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

Hyderabad, Dated: 23rd July, 2021.

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copy to :

<i>1</i>	<i>Raghunath Mittal (HUF), D.No. 7-2-53, Raghunath & Co., N.H. No. 7, Adilabad</i>
<i>2</i>	<i>ITO, Ward - 1, Adilabad</i>
<i>3</i>	<i>CIT(A) - 5, Hyderabad</i>
<i>4</i>	<i>Pr. CIT - 5, Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>