

**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**

Sl.No.	ITA No.	AY	Appellant	Respondent
1.	2391/H/18	2014-15	Mahesh Kumar Khetan, Adilabad PAN- AAWPK2620E	Asst. Commissioner of Income-tax, Circle - 1, Nizamabad.
2	2392/H/18	2014-15	Vikrant Kumar Khetan, Adilabad PAN-AAWPK 2621F	-do-
3	2393/H/18	2014-15	Dhiraj Kumar Khetan, Adilabad PAN-AAWPK 2634C	-do-
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:

These appeals filed by the assessee's for AY 2014-15 are directed against CIT(A) - 5, Hyderabad's separate orders, 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's have 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 are 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 Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeals of the assessee's as withdrawn since the assessee's have preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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's to file for revival of these cases, if the settlement benefit under the scheme is denied to them for technical reasons.

5. In the result, assessee's appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

Pronounced in the open court on 27th July, 2021.

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

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

Hyderabad, Dated: 27th July, 2021.

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copy to :

<i>1</i>	<i>Mahesh Kumar Khetan, 4-3-18/56, Ambedkar Chowk, Adilabad.</i>
<i>2</i>	<i>Vikrant Kumar Khetan, 4-3-18/56, Ambedkar Chowk, Adilabad.</i>
<i>3</i>	<i>Dhiraj Kumar Khetan, 4-6-18/56, Ambedkar Chowk, Adilabad.</i>
<i>4</i>	<i>ITO, Ward - 1, Adilabad</i>
<i>5</i>	<i>CIT(A) - 5, Hyderabad</i>
<i>6</i>	<i>Pr. CIT - 5, Hyderabad</i>
<i>7</i>	<i>ITAT, DR, Hyderabad</i>
<i>8</i>	<i>Guard File.</i>