

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B": HYDERABAD**

(THROUGH VIRTUAL CONFERENCE)

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

ITA No. 2191/H/2018
Assessment Year: 2010-11

Shri Bhupender Sanghi vs. ITO, Ward 8(2)
Hyderabad Hyderabad
[PAN: BVXPS0178L]

ITA No. 2192/H/2018
Assessment Year: 2010-11

Smt. Savita Sanghi vs. ITO, Ward 8(2)
Hyderabad Hyderabad
[PAN: BTZPS8965F]

ITA No. 2193/H/2018
Assessment Year: 2010-11

Shri Devender Sanghi vs. ITO, Ward 8(2)
Hyderabad Hyderabad
[PAN: ARCPS4069A]

ITA No. 2194/H/2018
Assessment Year: 2010-11

Smt. Usha Sanghi vs. ITO, Ward 8(2)
Hyderabad Hyderabad
[PAN: AVFPS5500B]

(Appellant)

(Respondent)

Assessee by : Sri T. Chaitanya Kumar
[for Sri S.Rama Rao]

Revenue by : Shri Rohit Mujumdar
Date of hearing: 24/08/2021
Date of pronouncement : 25/08/2021

ORDER

PER BENCH:

These appeals filed by different assessees for AY 2010-11 are directed against CIT(A)-2, Hyderabad's order dated 31/10/2018 involving proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 ;[in short "the Act"].

2. At the outset, the ld. AR submitted that the assessee has opted to avail the benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Forms 1 and 2, and Form 3 also was issued by the Pr.CIT-2, copies of which are placed on record, and requested the Bench to permit the assessees to withdraw the appeals.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeals of the assessees as withdrawn, since the assessees have preferred to avail the Vivad-se-Vishwas Scheme and also received Form-3 in tune thereto, with a rider that it shall be very much open for the assessees to file for revival of the cases, if the settlement benefit under the scheme is denied to the assessees for technical reasons.

4. In the result, assessee's appeals are dismissed in above terms.

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

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

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

Hyderabad, Dated: 25th August, 2021.

**gmv*

copy to :

1	<i>(i) Shri Bhupender Sanghi ; (ii) Smt Savita Sanghi : 1-2-18, Flat no. 503, Mohini Mansion, Domalguda, Hyderabad 500 029</i> <i>(iii) Sri Devender Sanghi (iv) Smt. Usha Sanghi, H.No. 1-2-288/51/C, Street no.7, Domalguda, Hyderabad 500 029, Telangana</i>
2	<i>ITO, Ward 8(2), Hyderabad</i>
3	<i>ACIT, Range 8, Hyderabad</i>
4	<i>CIT(A)-2, Hyderabad</i>
5	<i>Pr.CIT-2, Hyderabad</i>
6	<i>ITAT, DR, Hyderabad</i>
7	<i>Guard File.</i>

*ITA Nos. 1091 – 1092 – 1093 & 1094/Hyd/2018 AY 2010-11
Sri Bhupender Sanghi, SmtSavita Sanghi, Devender Sqanghi, Usha Sanghi*

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	