

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

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

ITA No. 470/Hyd/2018 Assessment Year: 2006-07		
Abdul Aziz Pirani, Hyderabad.  PAN - AIFPP 4310 B	Vs.	Income-tax Officer, Ward - 5(3),Hyderabad.
(Appellant)	Vs.	(Respondent)
Assessee by:	None	
Revenue by:	Shri Rohit Mujumdar	
Date of hearing:	07/10/2021	
Date of pronouncement:	08/10/2021	

**ORDER**

**PER BENCH:**

This appeal filed by the assessee for AY 2006-07 is directed against CIT(A) - 4, Hyderabad, order, dated 06/12/2017 involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

2. None appeared on behalf of the assessee at the time of hearing of this appeal, therefore, we proceed to dispose of

the appeal after hearing the ld. DR and considering the facts available on record.

3. At the outset, the ld. DR 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, and the same has been filed by the ld. DR before the Bench.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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 these cases, if the settlement benefit under the scheme is denied to him for technical reasons.

4. In the result, assessee's appeal is dismissed in above terms.

Pronounced in the open court on 8<sup>th</sup> October, 2021.

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

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

Hyderabad, Dated: 8<sup>th</sup> October, 2021.

*kv*

*copy to :*

<i>1</i>	<i>Abdul Aziz Pirani, C/o Balaji Associates, Flat No. 103, Krishe Valley Apartments, Road No. 12, Near Mamaan, Banjara Hills, Hyderabad - 500034.</i>
<i>2</i>	<i>ITO, Ward - 5(3), AC Guards, Masab Tank, Hyderabad - 500 004</i>
<i>3</i>	<i>CIT(A) -4, Hyderabad</i>
<i>4</i>	<i>Pr. CIT -4 , Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>