

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM  
(through web-based video conferencing platform)**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष**

**BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &  
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.365/Viz/2019  
(निर्धारण वर्ष / Assessment Year : 2015-16)**

Dhulipudi Golla Babu  
D.No.3-41, Dhulipudivari St.  
Rajeswari Nagar Colony  
Sarpavanam, Kakinada

Vs. Dy.Commissioner of  
Income Tax  
Circle-1  
Kakinada

**[PAN : ABIPD4265H]  
(अपीलार्थी/ Appellant)**

**(प्रत्यर्थी/ Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से / Respondent by

: None  
: Shri SPG Mudaliar, DR

सुनवाई की तारीख / Date of Hearing

: 10.02.2022

घोषणा की तारीख/Date of Pronouncement

: .02.2022

**आदेश / O R D E R**

**Per Shri Duvvuru RL Reddy, Judicial Member :**

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Appeals)-6, Hyderabad dated 15.03.2019 for the Assessment Year (A.Y.)2010-11.

2. The assessee has filed a letter stating that the assessee preferred an application u/sec. 4(1) of Vivad Se Vishwas Act, 2020 and the Principal

Commissioner of Income Tax, Visakhapatnam-1 was pleased to issue a Certificate in Form No.3 on 09.12.2020. Once Form No.3 is issued by the Pr. Commissioner, the appeal shall be deemed to be withdrawn from the date on which Form No.3 is filed, however, he submitted that appeal may be recalled in case the certificate issued by the Pr. Commissioner is withdrawn at a future date due to any unforeseen contingencies.

3. Ld.DR has not raised any objection.

4. We have heard Ld.DR and gone through the Form No.3 and the withdrawal petition filed by the assessee. We find that in this case Form No.3 is issued by the Pr.Commissioner and the assessee filed a letter, submitting that he may be permitted to withdraw the appeal. We, therefore, dismiss the appeal as withdrawn, however, with a rider that in any case the certificate issued by the Pr.Commissioner is withdrawn at a future date for any reason, it is open to the assessee to file an appropriate application before the Tribunal. In that event, the order passed by the Tribunal would be recalled in accordance with law.

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 16<sup>th</sup> February, 2022.

Sd/-

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Dated : 16.02.2022

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

*L.Rama, SPS*

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Dhulipudi Golla Babu, D.No.3-41, Dhulipudivari St., Rajeswari Nagar Colony, Sarpavanam, Kakinada
2. राजस्व/The Revenue - Dy.Commissioner of Income Tax , Circle-1, Kakinada
3. The Pr.Commissioner of Income Tax, Visakhapatnam-1
4. The Commissioner of Income Tax (Appeals)-6, Hyderabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam