

IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM BENCH, VISAKHAPATNAM

BEFORE SHRI DUVVURU R L REDDY, HON'BLE JUDICIAL MEMBER  
&  
SHRI S. BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

I.T.A. No.565/VIZ/2019		
(Asst. Year : 2014-15)		
Sri Kotamsetty Penta Rao, D.No.27-2-7, Jampeta, Matham Street, Rajahmundry, Andhra Pradesh - 533101. PAN: ALUPK 8468 P	Vs.	The Income Tax Officer, Ward-2(3), Rajahmundry, Andhra Pradesh-533105.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Shri SPG Mudaliar, Sr. AR	
Date of hearing:	10/03/2022	
Date of pronouncement:	16/03/2022	

ORDER

**PER S. BALAKRISHNAN, ACCOUNTANT MEMBER:**

This appeal is filed by the assessee against the order of the Ld. CIT(A), Rajamahendravaram in ITA No.10230/2018-19/CIT(A)/RJY, dated 01/08/2019 passed U/s. 143(3) r.w.s 147 and U/s. 250(6) of the IT Act, 1961 for the Assessment Year 2014-15.

2. Before us, none appeared on behalf of the assessee to represent the case. At the outset, on perusal of the material available on record it is apparent that the assessee desires to withdraw his appeal as the assessee has opted to avail 'Vivad Se Viswas' scheme and also filed Form No.5 issued by the Revenue. Therefore, we are of the considered view that the appeal of the assessee may be allowed to be withdrawn. Accordingly, we hereby dismiss the appeal of the assessee as withdrawn. However, we also make it clear that, if the assessee's case is not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the assessee shall be at liberty to file a Miscellaneous Petition before the Tribunal within the time limit prescribed under the Act to reinstate the appeal. It is ordered accordingly.

3. In the result, appeal of the assessee is dismissed as withdrawn.

Pronounced in the open Court on the 16<sup>th</sup> March, 2022.

Sd/-  
(DUVVURU R L REDDY)  
Judicial Member

Sd/-  
(S. BALAKRISHNAN)  
Accountant Member

Dated: 16<sup>th</sup> March, 2022.

OKK

*Copy to:*

1. *The Assessee: Sri Kotamsetty Penta Rao, D.No. 27-2-7, Jampeta, Matham Street, Rajahmundry, Andhra Pradesh – 533101.*
2. *The Revenue: The Income Tax Officer, Aayakar Bhavan, Ward-2(3), Veerabhadrapuram, Rajahmundry, Andhra Pradesh – 533105.*
3. *The CIT (A), Rajamahendravaram.*
4. *The Pr. CIT, Rajamahendravaram.*
5. *The D.R., ITAT, Visakhapatnam.*
6. *Guard file.*

By order

Sr. Private Secretary,  
ITAT, Visakhapatnam.