

**आयकर अपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISAKHAPATNAM BENCH, VISAKHAPATNAM

**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.137/Viz/2015

(निर्धारण वर्ष / Assessment Year :2010-11)

M/s. Vasudha Shelters,  
Vijayawada.  
PAN: AAGFV 6727 K

(अपीलार्थी/ Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यार्थी की ओर से / Respondent by

Vs. Asst. Commissioner of  
Income Tax,  
Circle-1(1),  
Vijayawada.

(प्रत्यार्थी/ Respondent)

Sri C. Subrahmanyam

Sri MN Murthy Naik, CIT-DR

आयकर अपील सं./ I.T.A. No.417/Viz/2018

(निर्धारण वर्ष / Assessment Year :2010-11)

M/s. Vasudha Shelters,  
Vijayawada.  
PAN: AAGFV 6727 K

(अपीलार्थी/ Appellant)

अपीलार्थी की ओर से/ Appellant by

प्रत्यार्थी की ओर से / Respondent by

Vs. Dy. Commissioner of Income  
Tax,  
Vijayawada.

(प्रत्यार्थी/ Respondent)

Sri C. Subrahmanyam

Sri MN Murthy Naik, CIT-DR

सुनवाई की तारीख / Date of Hearing

घोषणा की तारीख/Date of  
Pronouncement

: 14/06/2022

: 15/06/2022

**ORDER**

PER DUVVURU RL REDDY, Judicial Member :

Both the captioned appeals are filed by the assessee. I.T.A. No.137/Viz/2015 is filed against the order of the CIT, Vijayawada, dated 26/03/2015 and I.T.A. No.417/Viz/2018 is filed against the order of the Principal Commissioner of Income Tax, Vijayawada, dated 21/3/2018 passed U/s. 263 of the Act for the AY 2010-11.

2. At the outset, the Ld. Counsel for the assessee brought our attention to the petitions for withdrawal of the present appeals dated 3/6/2022 and read out the contents thereof which is as under:

“(i).....

(ii).....

(iii) *Inasmuch as the assessee is contesting the issues raised by the Pr. CIT / CIT in regular appeal, in view of this, vide this petition, assessee wishes to withdraw the subject appeal ie., ITA No. 417/2015 and ITA No. 137/2015. Accordingly, the appeals may be disposed off.”*

3. Therefore, the Ld. AR prayed before us that considering the above request of the assessee, the instant appeals may be allowed to be withdrawn. The Ld. DR did not object to the submission of the Ld. AR.

4. After hearing the Ld. AR and the Ld. DR and on perusal of the contents of the withdrawal petitions filed before us, we are of the considered view that since the assessee itself states that the issues raised in the instant appeals are contesting by the assessee in their regular appeals, we allow the assessee to withdraw its appeals. It is ordered accordingly.

5. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Pronounced in the open Court on the 15<sup>th</sup> June, 2022.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Dated : 15.06.2022

OKK - SPS

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

1. निर्धारिती/ The Assessee– M/s. Vasudha Shelters, D.No. 27-23-31, Gopalreddy Road, Vijayawada.
2. राजस्व/The Revenue – (i) Asst. Commissioner of Income Tax, Circle-1(1), Vijayawada.(ii) DCIT, Circle-1(1), Vijayawada.
3. The Principal Commissioner of Income Tax, Vijayawada.
4. आयकर आयुक्त ( अपील)/ The Commissioner of Income Tax, Vijayawada. (ii) CIT/JCIT.....Vijayawada.

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam