

आयकरअपीलीयअधिकरण, 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.109/Viz/2020
(निर्धारण वर्ष / Assessment Year : 2010-11)**

M/s Helapuri Cable Vision Pvt Ltd.
25-4-140, Near DCCB Bank
N.R.Pet, Eluru
[PAN : AABCH3231J]
(अपीलार्थी/ Appellant)

Vs. Income Tax Officer
Ward-1
Eluru

(प्रत्यर्थी/ Respondent)

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

: None
: Shri ON Hari Prasad Rao, DR

सुनवाई की तारीख / Date of Hearing

: 22.08.2022

घोषणा की तारीख/Date of Pronouncement

: 30.08.2022

ORDER

Per Shri Duvvuru RL Reddy, Judicial Member :

Condonation of Delay :

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"], Vijayawada in Appeal No.10118/CIT(A)/VJA/2019-20 dated 21.11.2019 for the Assessment Year (A.Y.) 2010-11 with the delay of 1 day. The assessee filed petition for condonation of delay, submitting that the delay was due to the circumstances beyond the control of the assessee and hence requested to condone the delay and admit the appeal for hearing.

2. None appeared on behalf of the assessee despite notices were issued and served on the assessee. When this appeal is taken up for hearing, it is observed that the assessee has availed the benefit under Vivad se Vishwas Scheme and remitted the disputed tax arrears under the Scheme. The Principal Commissioner of Income Tax (Pr.CIT)-1, Visakhapatnam was pleased to issue a Certificate in Form No.5 under section 5(2) r.w.s.6 of the Direct Tax Vivad Se Vishwas Act, 2020 on 24.11.2021. Form No.5 is a certificate under section 5(2) r.w.s. 6 of the Direct Tax Vivad Se Vishwas Act, 2020, issued by the Pr.CIT towards full and final settlement of tax arrears by the assessee in response to the application made by the assessee under the scheme. Thus, on issue of the certificate in Form No.5, the tax dispute stands settled unless the certificate is withdrawn or cancelled by the Pr.CIT. During the appeal hearing, the Ld.DR did not object for dismissal of appeal as withdrawn. However, submitted that appeal may be recalled in case the certificate issued by the Pr.CIT is withdrawn at a future date due to any unforeseen contingencies.

3. We have heard the Ld.DR and gone through the Form No.5 filed by the assessee under Vivad se Vishwas Scheme. During the appeal hearing, the Ld.DR did not object for disposal of the appeal, since, the Pr.CIT had issued Form No.5 determining full and final settlement of tax arrears as per

sub section (2) of section 5 of Vivad se Vishwas Act. Since, the dispute is settled under the Vivad se Vishwas Scheme, accepted by the department we dismiss the appeal as withdrawn. However, in 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, assessee's appeal is dismissed as withdrawn.

Order pronounced in the open court on 30th August, 2022.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिकसदस्य/JUDICIAL MEMBER

Dated : 30.08.2022

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

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

1. निर्धारिती/ The Assessee- M/s Helapuri Cable Vision Pvt Ltd., 25-4-140, Near DCCB Bank, N.R.Pet, Eluru
2. राजस्व/The Revenue – Income Tax Officer, Ward-1, Eluru
3. प्रधान आयकर आयुक्त / The Principal Commissioner of Income Tax-2, Visakhapatnam
4. The Commissioner of Income Tax (Appeals), Vijayawada
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam