

आयकर अपीलीय अधिकरण, हैदराबाद पीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'A' Bench, Hyderabad**

**Before Shri Manjunatha G., Accountant Member**  
**and**  
**Shri K. Narasimha Chary, Judicial Member**

आ.अपी.सं / **ITA No.894/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2016-17)

Sreenivasulu Vemula Kadapa [PAN : AFMPV6994B]	Vs.	Income Tax Officer Ward-1 Proddutur
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		
Shri P.Vinod, AR		
राजस्व द्वारा / Revenue by:		
Ms. Reema Yadav, DR		
सुनवाई की तारीख / Date of hearing:		
10/12/2024		
घोषणा की तारीख / Date of Pronouncement:		
10/12/2024		

आदेश / ORDER

**PER. MANJUNATHA G., A.M:**

This appeal filed by the assessee is directed against the order dated 29.07.2024 of the learned Commissioner of Income Tax (Appeals) [Learned CIT(A)], National Faceless Appeal Centre (NFAC), Delhi, relating to A.Y.2016-17.

2. At the outset, the learned Counsel for the assessee has filed a letter dated 04.12.2024 for withdrawal of the appeal on the ground that the appellant has settled the tax dispute under Vivad Se Vishwas Scheme, 2024 and claimed that the competent authority has issued Form 2 under the Scheme. He

further submitted that the appeal filed by the assessee may be dismissed with a liberty to reinstate the appeal, in case, for any reason, the application filed by the assessee under Vivad Se Vishwas Scheme, 2024 is rejected by the competent authority.

3. The Ld.DR present for the revenue did not raise any objection for withdrawal of the appeal filed by the assessee.

4. We have heard both the parties and considered the relevant application filed by the assessee dated 04.12.2024 for withdrawal of the appeal. We find that the appellant has filed application under Vivad Se Vishwas Scheme, 2024 and the competent authority has issued Form 2 and determined the total tax payable under the Direct Tax Vivad Se Vishwas Scheme, 2024. Since the assessee has settled the dispute under the Vivad Se Vishwas Scheme, 2024 and also filed a letter for withdrawal of the appeal, we dismiss the appeal filed by the assessee as withdrawn. We have also given liberty to the appellant to file an application for reinstatement of appeal, in case for any reason, the application filed by the assessee under Vivad Se Vishwas Scheme, 2024 is rejected.

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

Order pronounced in the Open Court on 10<sup>th</sup> December, 2024.

Sd/-

Sd/-

<b>(K. NARASIMHA CHARY)</b> <b>JUDICIAL MEMBER</b>	<b>(MANJUNATHA G.)</b> <b>ACCOUNTANT MEMBER</b>
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Hyderabad, dated            December, 2024

*L.Rama, SPS*

Copy to:

S.No	Addresses
1	Shri Sreenivasulu Vemula, 3/94, YMR Colony, Prakash Nagar, Proddutur, Kadapa
2	The Income Tax Officer, Ward-1, Proddutur
3	The Pr.CIT, Kurnool
4	The DR, ITAT Hyderabad Benches
5	Guard File

*By Order*