

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISA KHAPATNAM "SMC" BENCH, VISA KHAPATNAM**

**(HYBRID HEARING)**

**श्री के.नरसिम्हा चारी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष  
BEFORE SHRI K. NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER**

**&**

**SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.228/VIZ/2024  
(निर्धारण वर्ष/ Assessment Year: 2014-15)**

<b>Satyanarayana Koppiseti</b> 14-125/3, Satyanarayanapuram Pidmgoyya, Rajahmundry – 533107 Andhra Pradesh  [PAN: IGUPK3306P]	v.	<b>ITO – Ward – 1(1)</b> Aayakar Bhavan Rajamahendravaram - 533105 Andhra Pradesh
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri VVS Narayana Mediseti, AR
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Shri K. Srinivasu, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	10.12.2024
घोषणा की तारीख/Date of Pronouncement	:	10.12.2024

**आदेश /ORDER**

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

1. This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal centre, Delhi [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No. ITBA/NFAC/S/250/2023-24/1061182831(1) dated 20.02.2024 for the

A.Y.2014-15 arising out of order passed under section 147 of the Income Tax Act, 1961 (in short 'Act') dated 23.03.2022.

2. At the outset, Ld.AR submitted before us that the assessee desires to withdraw his appeal as he has opted to avail 'Vivad Se Viswas' scheme and accordingly, the assessee has filed Form No.1. It was therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.

3. The Ld. DR conceded to the request of the Ld.AR.

4. Having heard both the parties, we are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld.AR and accordingly, hereby dismiss the appeal as withdrawn.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.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order pronounced in the open court on the conclusion of the hearing on 10<sup>th</sup> December, 2024.

Sd/-  
(के.नरसिम्हा चारी)  
**(K. NARASIMHA CHARY)**  
न्यायिक सदस्य/JUDICIAL MEMBER  
Dated:10.12.2024  
Giridhar, Sr.PS

Sd/-  
(एस बालाकृष्णन)  
**(S. BALAKRISHNAN)**  
लेखा सदस्य/ACCOUNTANT MEMBER

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

1. निर्धारिती/ The Assessee : **Satyanarayana Koppiseti**  
14-125/3, Satyanarayanapuram  
Pidmgoyya, Rajahmundry – 533107  
Andhra Pradesh
2. राजस्व/ The Revenue : **ITO – Ward – 1(1)**  
Aayakar Bhavan  
Rajamahendravaram - 533105  
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्ड फ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam