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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.198 & 199/Hyd/2024**
(निर्धारण वर्ष/Assessment Years:2017-18)

Nipun Kotha, Hyderabad. PAN:AHGPK1878F	Vs.	Asst. Commissioner of Income Tax, International Taxation-1, Hyderabad.
Preeti Kotha, Hyderabad. PAN:AHGPK1892D	Vs.	Asst. Commissioner of Income Tax, International Taxation-1, Hyderabad. (Respondent)
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Shri K.C.Devdas, C.A.	
राजस्व द्वारा/Revenue by::	Ms M. Narmada, CIT-DR	
सुनवाई की तारीख/Date of hearing:	23/12/2024	
घोषणा की तारीख/Pronouncement:	23/12/2024	

आदेश/ORDER

PER BENCH :

Both these appeals are filed by Nipun Kotha and Preeti Kotha, Hyderabad (“the assesseees”), feeling aggrieved by the separate orders passed by the Learned Assessing Officer (“Ld. A.O.”) u/s 147 r.w.s. 144C(13) of the Income Tax Act, 1961 on 09.01.2024 for the A.Y. 2017-18. Since identical issues are involved in these appeals, they are heard together and consolidated order is being passed for the sake of convenience and brevity.

2. At the outset, the Learned Authorised Representative (“Ld. AR”) submitted that, both the assesseees wanted to withdraw the appeal as they have opted to resolve their dispute under the Direct Tax Vivad Se Vishwas Scheme, 2024 (“DTVSV,2024”). The Ld. AR also submitted that, both the assesseees have filed Form-1 under the DTVSV,2024 on 15.11.2024 and paid the amount of taxes in accordance with Form-2 of the DTVSV,2024. Therefore, the Ld. AR requested before the bench that both the assesseees may be allowed to withdraw the appeal.

3. The Learned Department Representative (“Ld. DR”) conceded to the request of Ld. AR.

4. We have heard the rival contentions and also gone through the records in the light of the submissions made by either side. We are inclined to allow the appeal of both the assesseees to withdraw as they have preferred to resolve their dispute under the DTVSV,2024 and have already filed Form-1 under DTVSV,2024 on 15.11.2024 and paid the amount of taxes in accordance with Form-2 of the DTVSV,2024. The Ld. DR has also conceded to the request of Ld. AR. Accordingly, we hereby dismiss the appeals of both the assesseees as withdrawn. However, we are giving opportunity to both the assesseees, if the

case of the assesseees are not accepted under the DTVSV,2024 by Revenue for whatsoever may be the reason, then the assesseees shall be at liberty to file Miscellaneous Application before the Tribunal within the prescribed time under the Act to reinstate the case. It is ordered accordingly.

5. In the result, the appeal filed by both the assesseees are dismissed as withdrawn.

Order pronounced in the open Court on 23rd Dec., 2024.

Sd/-

**(VIJAY PAL RAO)
VICE PRESIDENT**

Hyderabad.

Dated: 23.12.2024

* Reddygp

Copy of the Order forwarded to :

1. a)Nipun Kotha, b)Preeti Kotha
8-2-293/174/5A, Road No. 14, Banjara Hills,
BNR Colony Hyderabad-500034
2. ACIT, International Taxation-1, Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

Sd/-

**(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER**

BY ORDER,