

आयकर अपीलिय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A", HYDERABAD**

**BEFORE
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / ITA No.231/Hyd/2022
(निर्धारण वर्ष / Assessment Year: 2015-16)

Singanamala Ramesh Babu Vs. ACIT, Central Circle
Hyderabad Tirupati
[PAN : ADRPS5919C]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by:	Shri K.A.Sai Prasad, AR
राजस्व द्वारा/Revenue by:	Shri B.Bala Krishna,CIT, DR

सुनवाई की तारीख/Date of hearing: 26/12/2024
घोषणा की तारीख/Pronouncement on: 26/12/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 13/04/2022 passed by the learned Commissioner of Income Tax (Appeals)-12 ("Ld. CIT(A)"), Hyderabad in the case of Singanamala Ramesh Babu ("the assessee") for the assessment year 2015-16, assessee preferred this appeal.

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 It was therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.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 Having heard both the parties, we are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld.AR and accordingly, hereby dismiss the appeal as withdrawn.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 In the result, the appeal of assessee is dismissed as withdrawn.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 this the 26th day of December, 2024.

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad, Dated: 26/12/2024

L.Rama,SPS

Copy forwarded to:

1. Shri Singanamala Ramesh Babu, C/o Katrapati & Associates, 1-1-298/2/B/3, 1st Floor, Ashok Nagar, Hyderabad
2. The Asst.Commissioner of Income Tax, Central Circle, Tirupati
3. The Pr.CIT, Central Circle, Tirupati
4. The Ld.DR, ITAT, Hyderabad
5. GUARD File

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ITAT, HYDERABAD