

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

(HYBRID HEARING)

**श्री विजय पाल राव, उपाध्यक्ष, एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI VIJAY PAL RAO, HON'BLE VICE PRESIDENT**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

**आयकर अपील सं./I.T.A.No.264/VIZ/2024
(निर्धारण वर्ष/ Assessment Year: 2017-18)**

Jain Swapna 3-2-9, Rajratan Tower Street West Godavari, Narasapuram-534275 Andhra Pradesh [PAN: AECPJ3800M]	v.	ITO – Ward – 1 Income Tax Office Doddipatla Road Palakol – 534260 Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri C. Subrahmanyam, AR
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	07.01.2025
घोषणा की तारीख/Date of Pronouncement	:	07.01.2025

आदेश /ORDER

PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-9, Mumbai [hereinafter in short "Ld.CIT(A)"] vide DIN & Order No. ITBA/APL/S/250/2024-25/1065273087(1) dated 30.05.2024 for the A.Y.2017-18 arising out of order passed under section 143(3) of the Income Tax Act, 1961 (in short 'Act') dated 09.12.2019.

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 It was therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.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 Having heard both the parties, we are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld.AR and accordingly, hereby dismiss the appeal as withdrawn.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 In the result, the appeal of assessee is dismissed as withdrawn.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
07th January, 2025.

Sd/-
(विजय पाल राव)
(VIJAY PAL RAO)
उपाध्यक्ष/VICE PRESIDENT
Dated:07.01.2025
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 : **Jain Swapna**
3-2-9, Rajratan Tower Street
West Godavari, Narasapuram-534275
Andhra Pradesh
2. राजस्व/ The Revenue : **ITO – Ward – 1**
Income Tax Office
Doddipatla Road
Palakol – 534260
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