

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM BENCH**

**BEFORE**

**SHRI LALIET KUMAR, JUDICIAL MEMBER  
AND  
SHRI BALAKRISHNAN. S, ACCOUNTANT MEMBER**

ITA No.152/VIZ/2024		
Assessment Year: 2018-19		
Munnangi Seafoods Pvt. Ltd. Ongole.  PAN : AAHCM5563A.	Vs.	The Assistant Commissioner of Income Tax, Circle – 2(1), Guntur.
(Appellant)		(Respondent)
Assessee by:	Shri GVN Hari, Advocate.	
Revenue by:	Dr. Satyasai Rath, CIT-DR	
Date of hearing:	22.01.2025	
Date of pronouncement:	22.01.2025	

**ORDER**

**PER LALIET KUMAR, J.M.**

This appeal is filed by the assessee feeling aggrieved by the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 12.02.2024 for the A.Y. 2018-19.

2. At the outset, the Learned Counsel for the assessee submitted that the assessee wishes to avail Direct Tax "Vivad Se Vishwas Scheme, 2024" and hence, would like to withdraw this appeal.

3. After hearing both the parties, we dismiss the appeal of the assessee with a liberty to approach the Tribunal if assessee's case is not accepted in Vivad se Vishwas Scheme 2024 by the Revenue for whatsoever may be the reason, then the assessee shall be at liberty to file Miscellaneous Application before the Tribunal within the time limit prescribed under the Act to reinstate assessee's appeal. Ordered accordingly.

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 In the result, the appeal of the assessee is dismissed as 'withdrawn'.

Order pronounced in the Open Court on 22<sup>nd</sup> January, 2025.

<b>Sd/-</b> <b>(BALAKRISHNAN S.)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Visakhapatnam, dated 22.01.2025.

***TYNN/sps***

Copy to:

S.No	Addresses
1	Munnangi Seafoods (P) Ltd., D.No.8-534, Sowmya Apartments, Pandaripuram, Ongole.
2	The Assistant Commissioner of Income Tax, Circle -2(1), Guntur..
3	Prl.CIT, Guntur.
7	DR, ITAT, Visakhapatnam Bench.
8	Guard File

*By Order*