

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM BENCH, VISAKHAPATNAM

BEFORE  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

SHRI BALAKRISHNAN S., ACCOUNTANT MEMBER

&

आ.अपी.सं / ITA No.19/Viz/2024  
(निर्धारण वर्ष / Assessment Year: 2013-14)

Lakshmi Venkata Sarath Kumar Murthi Vs. Income Tax Officer  
Vinukonda Ward-1  
[PAN : DCXPM2290C] Narsaraopet

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by:	Shri G.V.N.Hari, AR
राजस्व द्वारा/Revenue by:	Dr.Aparna Villuri, DR

सुनवाई की तारीख/Date of hearing: 18/02/2025

घोषणा की तारीख/Pronouncement on: 18/02/2025

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 22/11/2023 passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Lakshmi Venkata Sarathkumar Murthi ("the assessee") for the assessment year 2013-14, assessee preferred this appeal.

2. At the outset, learned 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 and 2. It was

therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.

3. The learned DR conceded to the request of the learned 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 Having heard both the parties, we are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the learned AR and accordingly, hereby dismiss the appeal as withdrawn.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 In the result, the appeal of assessee is dismissed as withdrawn.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 18<sup>th</sup> the day of February, 2025.

Sd/-

**(BALAKRISHNAN S.)**

**ACCOUNTANT MEMBER**

Hyderabad, Dated: 18/02/2025

*L.Rama,SPS*

Sd/-

**(K. NARASIMHA CHARY)**

**JUDICIAL MEMBER**

Copy forwarded to:

1. Shri Lakshmi Venkata Sarath Kumar Murthi, D.No.7-121, Near Sai Baba Temple, South Street, Vinukonda, Guntur
2. The Income Tax Officer, Ward-1, Narsaraopet
3. The Pr.CIT
4. The DR, ITAT, Visakhapatnam
5. GUARD File

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SENIOR PRIVATE SECRETARY  
ITAT, VISAKHAPATNAM