

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.239/Viz/2024
(निर्धारण वर्ष / Assessment Year: 2018-19)

Sharmahampuram Primary Vs. Income Tax Officer
Agricultural Cooperative Society Ward-1
Srikakulam Srikakulam
[PAN :AARAS3857K]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri C.Subrahmanyam, 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 09/03/2024 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 2018-19, assessee preferred this appeal with the delay of 20 days.

2. At the outset, the learned counsel for the assessee filed a petition for condonation of delay and submitted that the order of the Ld.CIT(A) was served on the assessee society on 09.03.2024 and the assessee ought to

have filed appeal before the Tribunal on or before 07.05.2024, but the assessee could file the appeal before the Tribunal with the delay of 20 days due to the reason that the representative of the assessee society was affected with viral fever and could not go to the counsel's office and after his recovery, he has taken steps to file the appeal. The learned counsel for the assessee further submitted that the delay in filing the appeal was due to the reasons beyond the control of the assessee, which are neither intentional nor deliberate. He, therefore, pleaded to condone the delay and admit the appeal for hearing in the interest of justice for which, the learned DR has not raised any objection.

3. Having heard both the parties, we find there is a reasonable cause for the assessee to file the appeal belatedly. We, therefore, condone the delay and admit the appeal for hearing.

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 It was therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.

5. The learned DR conceded to the request of the learned AR.

6. 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.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order pronounced in the open court on this 18th the day of February, 2025.

Sd/-
(BALAKRISHNAN S.)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad, Dated: 18/02/2025

L.Rama,SPS

Copy forwarded to:

1. M/s Sharmahampuram Primary Agricultural Cooperative Credit Society, S.M.Puram Etcherla, Srikakulam
2. The Income Tax Officer, Ward-1, Srikakulam
3. The Pr.CIT, Visakhapatnam
4. The DR, ITAT, Visakhapatnam
5. GUARD File

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