

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISA KHAPATNAM BENCH**

**Before Shri Manjunatha G., Accountant Member  
and  
Shri K. Narasimha Chary, Judicial Member**

आ.अपी.सं / **ITA No.151/Viz/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Munnangi Seafoods Pvt.Ltd. Ongole [PAN : AAHCM5563A]	Vs.	ACIT Circle-2(1) Guntur
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Smt A.Aruna, AR (through Hybrid hearing)	
राजस्व द्वारा / Revenue by::	Dr.Satyasai Rath, CIT(DR)	
सुनवाई की तारीख / Date of hearing:	11/03/2025	
घोषणा की तारीख / Date of Pronouncement:	11/03/2025	

आदेश / ORDER

**PER. MANJUNATHA G., A.M:**

This appeal filed by the assessee is directed against the order dated 12.02.2024 of the learned Commissioner of Income Tax (Appeals) [Learned CIT(A)], National Faceless Appeal Centre (NFAC), Delhi, relating to A.Y.2017-18.

2. At the outset, the learned Counsel for the assessee has filed a petition dated 10.03.2025 for withdrawal of the appeal on the ground that the appellant has settled the tax dispute under Vivad Se Vishwas Scheme, 2024 and claimed that the competent

authority has issued Form No.2 on 06.03.2025 under the Scheme. She further submitted that the appeal filed by the assessee may be dismissed with a liberty to reinstate the appeal, in case, for any reason, the application filed by the assessee under Vivad Se Vishwas Scheme, 2024 is rejected by the competent authority.

3. The Ld.DR present for the revenue did not raise any objection for withdrawal of the appeal filed by the assessee.

4. We have heard both the parties and considered the relevant petition filed by the assessee dated 10.03.2025 for withdrawal of the appeal. We find that the appellant has filed application under Vivad Se Vishwas Scheme, 2024 and the competent authority has issued Form 2 and determined the total tax payable under the Direct Tax Vivad Se Vishwas Scheme, 2024. Since the assessee has settled the dispute under the Vivad Se Vishwas Scheme, 2024 and also filed a petition for withdrawal of the appeal, we dismiss the appeal filed by the assessee as withdrawn. We have also given liberty to the appellant to file an application for reinstatement of appeal, in case for any reason, the application filed by the assessee under Vivad Se Vishwas Scheme, 2024 is rejected.

5. In the result, appeal filed by the assessee is dismissed.

Order pronounced in the Open Court on 11<sup>th</sup> March, 2025.

**Sd/-**

<b>(K. NARASIMHA CHARY)</b> <b>JUDICIAL MEMBER</b>	<b>(MANJUNATHA G.)</b> <b>ACCOUNTANT MEMBER</b>
-------------------------------------------------------	----------------------------------------------------

**Sd/-**

Hyderabad, dated 11<sup>th</sup> March, 2025

**L.Rama, SPS**

Copy to:

S.No	Addresses
1	M/s Munnangi Seafoods (P.) Ltd., D.No.8-534, Sowmya Apartments, Pandaripuram, Ongole
2	The Asst.Commissioner of Income Tax, Circle-2(1), Guntur
3	The Pr.CIT, Visakhapatnam
4	The DR, ITAT, Visakhapatnam
5	Guard File

TRUE COPY

SENIOR PRIVATE SECRETARY  
ITAT, VISAKHAPATNAM