

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

BEFORE  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER  
&  
SHRI BALAKRISHNAN S., ACCOUNTANT MEMBER

आ.अपी.सं / ITA No.527 & 528/Viz/2024  
(निर्धारण वर्ष / Assessment Year: 2015-16)

Palakonda Gopala Rao Vs. Income Tax Officer  
Guntur Ward-2(1)  
[PAN :ASTPP4823D] Guntur  
अपीलार्थी / Appellant प्रत्यर्थी / Respondent

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

सुनवाई की तारीख/Date of hearing: 17/02/2025  
घोषणा की तारीख/Pronouncement on: 17/02/2025

आदेश / ORDER

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

Aggrieved by the order dated 29/10/2024 passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Palakayala Gopala Rao ("the assessee") for the assessment year 2015-16, assessee preferred this appeal.

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 It was therefore, pleaded that the appeal of the assessee may be allowed to be withdrawn.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 Having heard both the parties, we are inclined to allow the appeal of the assessee to be withdrawn yielding to the prayer of the Ld.AR and accordingly, hereby dismiss the appeal as withdrawn.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 In the result, the appeal of assessee is dismissed as withdrawn.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 this the 17<sup>th</sup> day of February, 2025.

Sd/-  
**(S.BALAKRISHNAN)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 17/02/2025

Copy forwarded to:

1. Shri Palakayala Gopala Rao, D.No.1-20, Invaolu Village, Thulluru Mandal, Guntur
2. The Income Tax Officer, Ward-2(1), Guntur
3. The Pr.CIT, Visakhapatnam
4. The Ld.DR, ITAT, Visakhapatnam
5. GUARD File

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ITAT, VISAKHAPATNAM