

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'DB-A' Bench, Hyderabad**

**Before Shri Vijay Pal Rao, Vice-President**  
**A N D**  
**Shri Madhusudan Sawdia, Accountant Member**

आ.अपी.सं / **ITA No.942/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2020-21)

Model N India Software Private Limited, Hyderabad PAN:AAGCM3217N (Appellant)	Vs.	ACIT Circle 5(1) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by:		CA Isha Mahawar
राजस्व द्वारा / Revenue by:		Shri Srinath Sadanala, DR
सुनवाई की तारीख / Date of hearing:	07/04/2025	
घोषणा की तारीख / Pronouncement:	07/04/2025	

**आदेश/ORDER**

**Per Vijay Pal Rao, Vice President**

This appeal filed by the assessee is directed against the order passed u/s 143(3) r.w.s. 144C(13) of the I.T. Act, 1961 dated 26/07/2024 for the A.Y 2020-21.

2. At the time of hearing, the learned AR of the assessee has submitted that the assessee has opted for Vivad-Se-Vishwas Scheme, 2024 to settle the tax dispute for the year under consideration. He has referred to Form-2 issued by the designated

authority and submitted that the assessee has already paid the tax liability determined under the Vivad-Se-Vishwas Scheme, 2024. Thus, the learned AR has submitted that the assessee does not want to pursue the present appeal and prayed for withdrawal of the same.

3. On the other hand, the learned DR has raised no objection, if the appeal of the assessee is dismissed as withdrawn in view of the assessee opted for Vivad-Se-Vishwas Scheme, 2024 to settle the tax dispute.

4. Having considered the rival submission and careful perusal of the record, we find that the assessee has filed an application dated 20/03/2025 seeking withdrawn of the present appeal, in view of the fact that the assessee opted for Vivad-Se-Vishwas Scheme, 2024 to settle the tax liability arising from the impugned assessment order. The competent authority has issued Form-2, dated 17/03/2025 whereby the tax payable under Vivad-Se-Vishwas Scheme, 2024 for final settlement is determined which is already paid as mentioned in Form-2 itself and the balance payment amount is shown as 'NIL'. Thus, the assessee has also paid the amount of tax payable as determined by the competent authority under Vivad-Se-Vishwas Scheme, 2024. Accordingly, in the facts and circumstances of the case, when the assessee has opted for Vivad-Se-Vishwas Scheme, 2024 and also paid the tax as determined by the competent authority while

issuing Form-2, the present appeal of the assessee is allowed to be withdrawn and consequently, the same is dismissed being withdrawn.

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

Order pronounced in the Open Court on the conclusion of hearing i.e. 7<sup>th</sup> April, 2025.

Sd/-

Sd/-

<b>(MADHUSUDAN SAWDIA) ACCOUNTANT MEMBER</b>	<b>(VIJAY PAL RAO) VICE-PRESIDENT</b>
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Hyderabad, dated 7<sup>th</sup> April, 2025

***Vinodan/sps***

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3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*