

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**
(Through web-based video conferencing platform)

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. Nos. 150 & 151/VIZ/2018
(Asst. Year : 2013-14)**

1. Veerabhadra Rao vs. ACIT, Central Circle,
Parupalli, D.No. 6-1-23, Vijayawada.
VDOs Colony,
Khammam

PAN No. ABPPP 4287 L

2. Ramu Parupalli,
Flat Nos. G-7 & G-8,
Sathapathi Vijaya
Raghava Towers, NST
Road, Bank Colony,
Khammam.

PAN No. AMWPP 9662 M
(Appellants)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA

Department by : Shri B.Rama Krishna, Sr.DR

Date of hearing : 06/01/2021.

Date of pronouncement : 06/01/2021.

ORDER

Per N.K. Choudhry, Judicial Member:

These appeals have been preferred by the different assesseees against the separate orders both dated 20/02/2018 impugned herein passed by the Id.CIT(A)-3, Visakhapatnam u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2013-14.

2. There is a delay of 3 days in filing these appeals. The assesseees have filed applications for condonation of delay along with notarized affidavits. We have gone through the affidavits and find sufficient cause to condone the delay. Accordingly, delay is condoned.

3. The assesseees have preferred applications under consideration dated 28/12/2020 for withdrawal of the appeals.

4. During the course of hearing, Id.AR has submitted that since assesseees have availed the immunity scheme i.e. Vivad Se Vishwas under the Direct Tax Vivad se Vishwas Act, 2020 and the Income Tax Department has issued Forms No.3, dated 11/12/2020 in response to the applications filed by the assesseees under the scheme, therefore appeals of the assesseees may be allowed to be dismissed as withdrawn with liberty to seek recall of the orders in case any unforeseen circumstances would arise in future.

5. The Ld. DR has raised no objection, if the appeals of the assesseees are allowed to be dismissed as withdrawn.

6. Having heard both the parties and perused the applications for withdrawal of the appeal and Forms No.3 (Copy already on record) issued by the Department. Considering the facts and circumstances of the case, the appeals of assesseees are liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.

7. In the result, appeals of the assesseees are dismissed as withdrawn.

Order Pronounced in open Court on this 06th day of Jan., 2021.

Sd/-
(D.S.SUNDER SINGH)
ACCOUNTANT MEMBER

sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated: 06th January, 2021.

vr/-

Copy to:

1. *The Assessee -*

a) Veerabhadra Rao Parupalli, D.No. 6-1-23, VDOs Colony, Khammam.

b) Ramu Parupalli, Flat Nos. G-7 & G-8, Sathapathi Vijaya Raghava Towers, NST Road, Bank Colony, Khammam.

2. *The Revenue - ACIT, Central Circle, Vijayawada.*

3. *The Pr.CIT (Central), Visakhapatnam.*

4. *The CIT(A)-3, Visakhapatnam.*

5. *The D.R., Visakhapatnam.*

6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.