

**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. No. 290/VIZ/2018  
(Asst. Year : 2009-10)**

M/s. Hima Bindu Cold Storage (P) Ltd.,  
D.No.C-135, SVN Colony,  
Guntur District.

vs. ACIT, Circle-2(1),  
Guntur.

PAN No. AABCH 1775 R  
(Appellant)

(Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.  
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:**

This appeal has been preferred by the assessee against the order dated 06/04/2018 impugned herein passed by the Id. CIT(A)-1, Guntur u/sec. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2009-10.

**2.** The assessee has preferred an application under consideration dated 24/12/2020 for withdrawal of the appeal.

**3.** During the course of hearing, Id. counsel for the assessee has submitted that since assessee has 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 Form No.3, dated 22/12/2020 in response to the application filed by the assessee under the scheme, therefore appeal of the assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.

**4.** The Ld. DR has raised no objection, if the appeal of the assessee is allowed to be dismissed as withdrawn.

**5.** Having heard both the parties and perused the application for withdrawal of the appeal and Form No.3 (Copy already on record) issued by the Department. Considering the facts and circumstances of the case, the appeal of assessee is liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.

**6.** In the result, appeal of the assessee stands dismissed as withdrawn.

Order Pronounced in open Court on this 06<sup>th</sup> day of Jan., 2021.

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

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

**Dated: 06<sup>th</sup> January, 2021.**

**vr/-**

**Copy to:**

1. **The Assessee** – M/s. Hima Bindu Cold Storage (P) Ltd.,  
D.No.C-135, SVN Colony, Guntur District.
2. **The Revenue** – ACIT, Circle-2(1), Guntur.
3. **The Pr.CIT, Guntur.**
4. **The CIT(A)-1, Guntur.**
5. **The D.R., Visakhapatnam.**
6. **Guard file.**

By order

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