

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A & B" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER  
AND  
SHRI S.S.GODARA, JUDICIAL MEMBER**

ITA No.	A.Y.	Appellant	Respondent
2309/Hyd/18	2009-10	R.Venkat Reddy, Hyderabad [PAN: AGSPR4474P]	Dy.Commissioner of Income Tax, Central Circle-7, Hyderabad
154/Hyd/16	2010-11	K.Srinivas Naidu, Prop:V.S.N.Transport, Hyderabad [PAN: ADOPK5782E]	Dy.Commissioner of Income Tax, Circle-6(1), Hyderabad
431/Hyd/18	2012-13	M/s.Altruista Health Services Private Limited, Hyderabad [PAN: AAHCA8355J]	The Income Tax Officer, Ward-1(1), Hyderabad
22/Hyd/19	2014-15	Gurudeep Singh Wasu, Hyderabad [PAN: AAEPW6899B]	Asst.Commissioner of Income Tax, Circle-4(1), Hyderabad
23/Hyd/19	2014-15	Smt.Rajender Kaur Wasu, Hyderabad [PAN: AAQPW4943E]	
24/Hyd/19	2014-15	Dilpreet Singh, Hyderabad [PAN: AQUPS8990H]	
25/Hyd/19	2014-15	Smt.Harpreet Kaur Wasu, Hyderabad [PAN: BCNPS1217B]	

For Assessee : Shri B.Satyanarayana Murthy,  
Shri A.Srinivas &  
Shri T.Chaitanya Kumar, ARs

For Revenue : Shri Sunil Kumar Pandey &  
Shri Rohit Mujumdar, DRs

Date of Hearing : 31-12-2020

Date of Pronouncement : 04-01-2021

**ORDER**

**PER BENCH :**

These seven assessee's appeals are directed against different orders of the Commissioner of Income Tax (Appeals)-Hyderabad, involving varying assessment years stated herein above.

2. For the reasons stated in the second and third assessee's condonation petitions dt.05-05-2016 & 16-04-2018 we notice that Shri K.Srinivas Naidu's appeal in ITA No.154/Hyd/2016 filed with a delay of 33 days attributed to health issues of the authorised representative. M/s.Altruista Health Services Pvt. Ltd's appeal in ITA No.431/Hyd/2018 filed with a delay of 01 day due to the delay in receiving consent from the overseas holding company, situated in USA. We conde these delays in filing the said appeals which is neither intentional nor deliberate but on account of the circumstances beyond assessee's control. These two appeals are taken up for adjudication on merits therefore.

3. At the outset, we are informed during the course of hearing from the assessee's side that although they have filed for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' by way of Form No.1 & 2 but Form(s)-3 are yet to be issued from the department side in tune thereof.

4. The assessee's sole identical plea in all these cases therefrom is that since the department is yet to finalise their settlements, these appeals may not be dismissed as withdrawn

as on date. We find no merit in assessee's above stated contention *per se*. The fact remains that the assessee has already filed for settlement benefit and therefore, no useful purpose would be served if all these appeals are kept pending till the time the above stated settlement scheme is in operation. We thus dismiss all these appeals as withdrawn and further make it clear that it shall be very much open for all the assessee's to file for revival of their corresponding cases if the settlement benefit under the foregoing scheme is denied to them for technical reasons. Ordered accordingly.

5. All these assessee's appeals are dismissed as withdrawn in above terms. A copy of this common order be placed in the respective case files.

*Order pronounced in the open court on the 4<sup>th</sup> January, 2021*

Sd/-  
**( A. MOHAN ALANKAMONY )**  
**ACCOUNTANT MEMBER**

Sd/-  
**( S.S. GODARA )**  
**JUDICIAL MEMBER**

Hyderabad, Dated: 04-01-2021

*Copy to :*

*1.Shri R.Venkat Reddy, Prop:M/s.Sairam Graphics, 1-9-634, Flat No.G-E, Aishwarya Apts., Vidya Nagar, Hyderabad.*

*2.Shri K.Srinivas Naidu, C/o.M/s.V.Sridhar & Co., Chartered Accountants, 12-2-823/A/78, Geeta Apartments, Santosh Nagar, Mehdipatnam, Hyderabad.*

*3.M/s.Altruista Health Services Private Limited, 5-9-22, Manasarovar Complex, Secretariat Road, Hyderabad.*

*4.Shri Gurudeep Singh Wasu, 1-2-593/52/11, Cozy Homes, Domalguda, Hyderabad.*

*5.Smt.Rajender Kaur Wasu, 1-2-593/52/11, Cozy Homes, Domalguda, Hyderabad.*

*6.Shri Dilpreet Singh, 1-2-593/52/11, Cozy Homes, Domalguda, Hyderabad.*

*7.Smt.Harpreet Kaur Wasu, 1-2-593/52/11, Cozy Homes, Domalguda, Hyderabad.*

*8.The Dy.Commissioner of Income Tax, Central Circle-7, Hyderabad.*

*9.The Dy.Commissioner of Income Tax, Circle-6(1), Hyderabad.*

*10.The Asst.Commissioner of Income Tax, Circle-4(1), Hyderabad.*

*11.The Income Tax Officer, Ward-1(1), Hyderabad.*

*12.CIT(Appeals)-1, Guntur.*

*13.CIT(Appeals)-4, Hyderabad.*

*14.CIT(Appeals)-1, Hyderabad.*

*15.The Pr.CIT(Central)-Hyderabad.*

*16.The Pr.CIT-6, Hyderabad.*

*17.The Pr.CIT-1, Hyderabad.*

*18.D.R. ITAT, Hyderabad.*

*19.Guard File.*