

**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
1450/H/15	2008-09	Sri Gurrarn Janardhan Reddy, Hyderabad [PAN: AGHPG7717M]	Dy.Commissioner of Income Tax, Circle-9(1), Hyderabad
1451/H/15	2009-10		
1452/H/15	2010-11		
2195/H/18	2012-13	Sri Gurucharan Singh, Hyderabad [PAN: AGQPS2080Q]	Dy.Commissioner of Income Tax, Circle-9(1), Hyderabad
811/H/18	2012-13	Crown Beers India Private Limited, Secunderabad [PAN: AACCC9946Q]	Dy.Commissioner of Income Tax, Circle-1(2), Hyderabad
1085/H/19	2012-13	Smt. Kavitha Rajakoti, Nellore [PAN: BFIPR8809A]	The Income Tax Officer, Ward-4, Nellore
1242/H/18	2013-14	Syed Sajid Ali, Hyderabad [PAN: AOPPS5580L]	The Income Tax Officer, Ward-7(2), Hyderabad
462/H/18	2013-14	The Asst.Commissioner of Income Tax, Circle-2(2), Hyderabad	M/s. GVK Airport Developers Ltd., Secunderabad [PAN: AACCG5286D]
463/H/18	2014-15	The Dy.Commissioner of Income Tax, Circle-2(2), Hyderabad	

For Assessees : Shri Phanindra Kumar,
Shri A.V. Raghuram,
Shri Krishna Kulkarni &
Shri Md. Afzal, ARs

For Revenue : Shri Y.V.S.T. Sai, CIT-DR,
Rohit Mujumdar &
Shri Sunil Kumar Pandey, DRs

Date of Hearing: 30-12-2020; Date of pronouncement: 04-01-2021

ORDER

PER BENCH :

These appeals are filed by different assesseees aggrieved by the orders of the Ld. Commissioner of Income Tax (Appeals)–Hyderabad for the assessment years mentioned herein above. The Revenue has also filed appeals for the AYs.2013-14 & 2014-15 in the case of M/s. G.V.K. Airport Developers Limited.

2. On perusing the appeals, We noticed that the appeal in ITA No. 2195/Hyd/2018 (AY.2012-13) in the case of Sri Gurucharan Singh there has been a delay of 336 days in filing the appeal before the Tribunal. Regarding the same, the Assessee has filed an affidavit, seeking condonation of delay. In the affidavit, the assessee has submitted that the delay had occurred due to certain mistakes committed by the Chartered Accountant of the assessee.

2.1. Considering the reasons given in the petition for condonation of delay, in the interest of justice, We hereby condone the delay in filing the appeal and proceed to adjudicate the appeal on merits.

3. At the outset, the Ld. ARs submitted before us, that all the assesseees mentioned herein above desires to withdraw the appeals as they have opted to avail 'Vivad Se Viswas' scheme. The Ld. Counsels further submitted that the assesseees have filed Form No.1 & 2 and in response they have received the

Form-3 from the Revenue. It was therefore pleaded, that these appeals of the assesseees may be allowed to be withdrawn. The Ld. AR for the assessee in the case of M/s. G.V.K. Airport Developers Limited ITA Nos. 462 and 463/Hyd/2018 submitted before us that these appeals were filed by the Revenue, however, the assessee had preferred to avail the Vivad-se-Vishwas Scheme and have filed Forms No. 1 & 2 and in response the Revenue had issued Form No.3. It was therefore pleaded that the appeals of the Revenue may also be dismissed as withdrawn. The Ld. DRs conceded to the request of the Ld. ARs.

4. Having heard both the parties through video conference, We are inclined to allow the appeals of the assesseees and the Revenue to be withdrawn yielding to the prayer of the Ld. ARs as they have preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 against which the Revenue have issued Form No.3. The Ld. DRs have also conceded to the request of the Ld. ARs. Accordingly, We hereby dismiss all the appeals of the assessee as well as that of the Revenue as withdrawn. However, we also make it clear that, if the assesseees cases are not accepted in the Vivad-Se-Viswas scheme by the Revenue for whatsoever may be the reason, then the assesseees/Revenue as the case may be shall be at liberty to file Miscellaneous Petitions before the Tribunal within the time limit prescribed under the Act to reinstate the appeals. It is ordered accordingly.

5. In the result, all the appeals of assesseees as well as that of the Revenue are dismissed as withdrawn.

Order pronounced in the open court on the 04th January, 2021.

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 04th January, 2021

TNMM

Copy to :

1.Sri Gurram, Janardhan Reddy, C/o.A.V.Raghu Ram & P.Vinod, Advocates, 610, Babukhan Estate, Basheerbagh, Hyderabad.

2.Sri Gurucharan Singh, D.No.6-2-531, C-159, Vanasthalipuram, Hyderabad.

3.Crown Beers India Pvt. Ltd., 510/511, Minerva House, Sarojini Devi Road, Secunderabad.

4.Smt.Kavitha Rajakoti, D.No.11/645, Srinivasapuram, Santha Pet, Nellore.

5.Shri Syed Sajid Ali, C/o.Mohd.Afzal, Advocate, 11-5-465, Sherson's Residency, Flat No.402, Criminal Court Road, Red Hills, Hyderabad.

6.M/s.G.V.K. Airport Developers Ltd., 156-159, Paigah House, S.P.Road, Secunderabad.

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

8.The Dy.Commissioner of Income Tax, Circle-1(2), Hyderabad.

9.The Dy.Commissioner of Income Tax, Circle-2(2), Hyderabad.

10. *The Asst. Commissioner of Income Tax, Circle-2(2), Hyderabad.*
11. *The Income Tax Officer, Ward-4, Nellore.*
12. *The Income Tax Officer, Ward-7(2), Hyderabad.*
13. *CIT(Appeals)-7, Hyderabad.*
14. *CIT(Appeals)-1, Hyderabad.*
15. *CIT(Appeals)-Tirupati.*
16. *CIT(Appeals)-3, Hyderabad.*
17. *CIT(Appeals)-2, Hyderabad.*
18. *The Pr.CIT-7, Hyderabad.*
19. *The Pr.CIT-1, Hyderabad.*
20. *The Pr.CIT-Tirupati.*
21. *The Pr.CIT-3, Hyderabad.*
22. *The Pr.CIT-2, Hyderabad.*
23. *D.R. ITAT, Hyderabad.*
24. *Guard File.*