

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

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.	A.Y.	Appellant	Respondent
247/Hyd/18	2009-10	S.Krishna Yadav, Yapral, Malkajgiri Mandal, Medchal District [PAN: AFMPY2372Q]	The Income Tax Officer, Ward-15(1), Hyderabad
248/Hyd/18	2009-10	S.Shankar Yadav, Yapral, Malkajgiri Mandal, Medchal District [PAN: AMRPY5264D]	

For Assessee : Shri Md.Afzal, AR
For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 07-01-2021
Date of Pronouncement : 11-01-2021

ORDER

PER BENCH :

These two assessee's appeals for AY.2009-10 are directed against the CIT(A)-7, Hyderabad's orders both dated 15-11-2017 passed in case Nos.215/CIT(A)-7/2016-17 & 214/CIT(A)-7/2016-17; respectively.

2. 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 is yet to be issued from the department side in view thereof.

3. The assessees' sole identical plea in both these cases therefrom is that since the department is yet to finalise their settlement pleas, these appeals may not be dismissed as withdrawn as on date.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 purpose would be served if both these appeals are kept pending till the time the above stated settlement scheme is in operation. We dismiss both the appeals as withdrawn and further make it clear that it shall be open for both of the assessee to file for revival of their corresponding cases if the settlement benefit is denied to them for technical reasons. Ordered accordingly.

4. These two assessee's appeals are dismissed as withdrawn in above terms.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 11th January, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

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

Hyderabad, Dated: 11-01-2021

Copy to :

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2.S.Shankar Yadav, C/o.Mohd. Afzal, Advocate, 11-5-465, Sherson's Residency, Flat No.402, Criminal Court Road, Red Hills, Hyderabad.

3.The Income Tax Officer, Ward-15(1), Hyderabad.

4.CIT(Appeals)-7, Hyderabad.

5.Pr.CIT-7, Hyderabad.

6.D.R. ITAT, Hyderabad.

7.Guard File.