

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC”, HYDERABAD
(THROUGH VIDEO CONFERENCE)**

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

ITA No.	A.Y.	Appellant	Respondent
253/Hyd/20	2010-11	Sri Purushotham Mana, Guntakal, [PAN: AAYPM7098Q]	Income Tax Officer, Ward-1, Guntakal
254/Hyd/20	2011-12		
255/Hyd/20	2012-13		

For Assessee : Smt.S.Sandhya, AR
For Revenue : Shri Bala Krishna, DR

Date of Hearing : 01-02-2021
Date of Pronouncement : 02-02-2021

ORDER

These three assessee’s appeals for AYs.2010-11, 2011-12 & 2012-13 arise from the CIT(A)-Kurnool’s order dated 20-12-2019 in proceedings u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 [in short, ‘the Act’].

2. At the outset, I am informed during the course of hearing from the assessee’s side that the assessee has filed for settlement benefit under the ‘Direct Tax Vivad Se Viswas Scheme-2020’ in prescribed Form No.1 & 2 and Form(s)-3 in tune thereto; also stand issued.

3. The assessee’s sole identical plea in these cases is that since the department is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, these appeals may

not be dismissed as withdrawn as on date. I find no merit in assessee's contentions *per se*. The fact remains that the assessee has already been issued Form(s)-3, no purpose would be served if these cases are kept pending. I therefore order that these appeals be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of these cases, if the settlement benefit under the scheme is denied to him for technical reasons.

4. These three appeals of assessee are dismissed as withdrawn in above terms.

Order pronounced in the open court on 2nd February, 2021

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

Hyderabad,
Dated: 02-02-2021

TNMM

Copy to :

1.Sri Purushotham Mana, 9-56, Sofia Street, Guntakal, Anantapur Dist., A.P.

2.The Income Tax Officer, Ward-1, Guntakal.

3.CIT(Appeals)-Kurnool.

4.Pr.CIT-Tirupati.

5.D.R. ITAT, Hyderabad.

6.Guard File.