

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

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

ITA No.	A.Y.	Appellant	Respondent
826/Hyd/19	2012-13	GR Intrachem Limited, Hyderabad	The Dy. Commissioner of Income Tax, Circle-2(2), Hyderabad
827/Hyd/19	2015-16	[PAN: AABCG5372M]	

For Assessee : Shri Phanendra Kumar, AR  
For Revenue : Shri Sunil Kumar Pandey, DR

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

**ORDER**

**PER BENCH :**

These two assessee's appeals for AYs.2012-13 & 2015-16 arise from the CIT(A)-2, Hyderabad's order dated 09-04-2019 passed in appeal Nos.2/10472/2017-18/CIT(A)-2 & 10480/2017-18/CIT(A)-2, in proceedings u/s.143(3) r.w.s.263 of the Income Tax Act, 1961 [in short, 'the Act'].

2. At the outset, we are 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 two 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tune with Form(s)-3 issued under the scheme, these appeals may not be dismissed as withdrawn as on date. We 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. We therefore order that these two appeals be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of these cases, if the settlement benefit under the scheme is denied to the assessee for technical reasons.

4. Both these appeals of assessee are dismissed as withdrawn in above terms.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 2<sup>nd</sup> February, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 02-02-2021

*Copy to :*

*1.GR Intrachem Limited, House No.3-6-29/1, L.B.Nagar, Hyderabad.*

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

*3.CIT(Appeals)-2, Hyderabad.*

*4.Pr.CIT-2, Hyderabad.*

*5.D.R. ITAT, Hyderabad.*

*6.Guard File.*