

**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**

I.T.A. No. 813/HYD/2019

Assessment Year: 2014-15

Shri Kaipa Venkata Subba ACIT, Circle 1,
Reddy Vs Kurnool
Kurnool

[PAN: ACBPK8968N]

(Appellant)

(Respondent)

For Assessee : Shri K.A.Sai Prasad, AR
For Revenue : Sri Sunil Kumar Pandey, DR

Date of Hearing : 27-01-2021
Date of Pronouncement : 04-02-2021

ORDER

PER BENCH :

This assessee's appeal for A.Y. 2014-15 arises from the Pr.CIT, Kurnool's order dated 25-03-2019.

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

3. The assessee's sole identical plea in this case therefrom is that since the department is yet to finalise the settlement plea,

this appeal may not be dismissed as withdrawn as on date.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 all this appeal is kept pending till the time the above stated settlement scheme is in operation. We dismiss this appeal as withdrawn and further make it clear that it shall be open for the assessee to file for revival of his instant case if the settlement benefit is denied to him for technical reasons. Ordered accordingly.

4. The assessee's appeal is dismissed as withdrawn in above terms.

Order pronounced in the open court on 04th February 2021

Sd/-

**(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER**

Sd/-

**(S.S.GODARA)
JUDICIAL MEMBER**

Hyderabad, Dated: 04-02-2021

Copy to :

- 1. Sri Kaipa Venkata Subba Reddy, C/o CH. Parthasarathy & Co., 1-1-298/2/B/3, 1st floor, Ashok Nagar, Hyderabad 500 020.*
- 2. The Income Tax Officer, Circle 1, Kurnool.*
- 3. ACIT, Kurnool Range, Kurnool.*
- 4. The Pr.CIT, Kurnool.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*