

**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
1526/Hyd/19	2010-11	Sri Sai Mallikarjuna Reddy Hyderabad [PAN: AEOPB7218K]	The Income Tax Officer, Ward-12(1), Hyderabad
1698/Hyd/19	2010-11	Sri Ramesh Kishandas Asrani, Secunderabad [PAN: AAEHR9788N]	The Income Tax Officer, Ward 10(3) Hyderabad

For Assessee : Shri K.A.Sai Prasad, AR
(ITA 1698/H/19)

Sri S.Rama Rao AR
(ITA 1526/H/19)

For Revenue : Shri V.M.Mahidhar, DR

Date of Hearing : 23.02.2021
Date of Pronouncement : 25-02-2021

ORDER

These two assessee's appeals for AY.2010-11 are directed against the CIT(A)-1, Hyderabad's orders dated 21-08-2019 passed in case No. 10013/2018-19/ITO 12(1)/CIT(A)-1/Hyd/2019-20 in ITA no.1526/H/19 and CIT(A)-6, Hyderabad's order dated 31.07.2019 in case no. 10715/2018-19/B3/CIT(A)-6 in ITA no.1698/Hyd/2019 ; respectively.

It is observed that in ITA 1698/Hyd/19 Sri Ramesh Kishandas Asrani, there was 22 days delay in filing the appeal. The same stands condoned as per his corresponding averments.

2. At the outset, I am 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 assessee's 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therefrom is that since the department is yet to finalise their settlement pleas, these appeals may not be dismissed as withdrawn as on date. I 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. I dismiss both the appeals as withdrawn and further make it clear that it shall be open for both of the assessee to file for revival of their corresponding cases if the settlement benefit is denied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 These two assessee's appeals are dismissed as withdrawn in above terms.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 25th February, 2021

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

Dated: 25th February, 2021.

*gmv.

Copy of the order forwarded to:

1. Shri B.Sai Mallikarjuna Reddy, H.No.8-1-284/OU/171, O.U. Colony, Dargah Shaikpet, Golkonda Hyderabad 500 008 (ITA No. 1526/H/19)
2. (i) ITO, Ward 12(1), Hyderabad. (ii) ACIT, Range 12, Hyd.
3. (i) Pr.CIT-1, Hyderabad (ii) CIT(A)-1, Hyderabad.
4. Sri Ramesh Kishan Das Asrani (HUF), C/o Katrapati & Associates, 1-1-298/2/B/3, 1st floor, Ashok Nagar, Hyderabad 500 020 (ITA No.1698/Hyd/2019)
5. (i) ITO, Ward 10(3), Hyd. (ii) ACIT, Range 10, Hyd.
6. (i) CIT(A)-6, Hyd. (ii) Pr.CIT-6, Hyderabad
7. DR ITAT
8. Guard File