

**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. 1058/HYD/2019

Assessment Year: 2013-14

SPI Cinemas Private Limited, NELLORE [PAN: AABCC7343L]	Vs	Assistant Commissioner of Income Tax, Circle-14(1), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : NONE

For Revenue : Shri Sunil Kumar Pandey, DR

Date of Hearing : 03-02-2021

Date of Pronouncement : 25-02-2021

ORDER

PER BENCH :

This assessee's appeal for AY.2013-14 is directed against the CIT(A)-6, Hyderabad's order dated 20-03-2019 passed in appeal No.0040/2016-17/A3/CIT(A)-6 in proceedings u/s. 143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

None appeared at assessee's behest.

2. At the outset, we notice from a perusal of the last order dt.04-01-2021 that the assessee is filing for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' by way of Forms No.1 & 2. We find no merit in assessee's instant appeal at this stage *per se*. Since no purpose would be served if this

appeal is kept pending till the time the above stated settlement scheme is in operation. We dismiss this appeal as of now as not pressed and further make it clear that it shall be open for the assessee to file for revival of its corresponding case if the settlement benefit is denied to it for technical reasons. Ordered accordingly.

3. This assessee's appeal is dismissed as not pressed in above terms.

Order pronounced in the open court on 25th February, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 25-02-2021

TNMM

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

Copy to :

*1.SPI Cinemas Private Limited, 24-2-1870, II Floor,
3rd Cross, Central Avenue, Magunta Layout, Nellore.*

*2.The Asst. Commissioner of Income Tax, Circle-14(1),
Hyderabad.*

3.CIT(Appeals)-6, Hyderabad.

4.Pr.CIT-6, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.