

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

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

ITA No.	A.Y.	Appellant	Respondent
902/Hyd/18	2014-15	International Outreach, Secunderabad [PAN: AAATI1348F]	Asst. Commissioner of Income Tax, Central Circle-1(1), Hyderabad
903/Hyd/18			

For Assessee : Shri A.V.Raghuram for
Shri S.Rama Rao, AR

For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 09-02-2021

Date of Pronouncement : 24-02-2021

ORDER

PER BENCH :

These two assessee's appeals for AY.2014-15 are directed against the CIT(A)-11, Hyderabad's orders dated 01-11-2017 passed in appeal Nos.0367/2016-17/CIT(A)-11 & 014/2016-17/CIT(A)-11; respectively.

2. At the outset, we notice that both these assessee's appeals suffer from identical delay of 104 days as attributable to its charman's foreign visits followed by his ill-health as per the condonation petition/affidavit dt.19-08-2017. All this sufficiently indicates that the impugned delay is attributable to circumstances beyond assessee's control. The same stands condoned.

3. We are next informed during the course of hearing from the assessee side that although it has 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.

4. The assessee's sole identical plea in both these appeals therefore is that since the department is yet to finalise its settlement pleas, these appeals may not be dismissed as withdrawn as on date.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 both these appeals are kept pending till the time the above stated settlement scheme is in operation. We dismiss both the appeals as withdrawn and further make it clear that it shall be open for the assessee to file for revival of its corresponding cases if the settlement benefit is denied to it for technical reasons. Ordered accordingly.

5. These two assessee's appeals are dismissed as withdrawn in above terms.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 24th February, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

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

Hyderabad, Dated: 24-02-2021

Copy to :

1. International Outreach, D.No.1-8-449/4/13A, Patigadda, Secunderabad.

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

3. CIT(Appeals)-11, Hyderabad.

4. Pr. CIT(Central), Hyderabad.

5. D.R. ITAT, Hyderabad.

6. Guard File.