

**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
1545/Hyd/19	2015-16	The Nandipet Intideepam Producers Mutually Aided Co-operative Society Ltd., Nandipet, Nizamabad [PAN: AACAT0427F]	Income Tax Officer, Ward-1, Nizamabad
1546/Hyd/19	2015-16	Bhainsa Intideepam Producers Mutually Aided Co-operative Society Ltd., Bhainsa, Nirmal [PAN: AABAB8600P]	Income Tax Officer, Ward-1, Nirmal,
1547/Hyd/19	2015-16	Lokeshwaram Intideepam Producer’s MACS Ltd., Nirmal [PAN: AAAAL6586B]	Income Tax Officer, Ward-1, Nirmal
1548/Hyd/19	2015-16	Yellareddy Intideepam Producers Mutually Aided Co-operative Society Limited, Yellareddy, Kamareddy [PAN: AAAAY4072H]	Income Tax Officer, Ward-3, Nizamabad
1549/Hyd/19	2015-16	The Makloor Intideepam Producer’s Mutually Aided Co-operative Society Ltd., Makloor, Nizamabad [PAN: AABAM3263D]	Income Tax Officer, Ward-2, Nizamabad
1550/Hyd/19	2015-16	Mudhole Intideepam Producers Mutually Aided Co-op Society Limited, Mudhole, Nirmal [PAN: AACAM6396E]	Income Tax Officer, Ward-1, Nirmal

1551/Hyd/19	2015-16	Tanoor Intideepam Producers Mutually Aided Co-operative Society Ltd., Tanoor Nirmal [PAN: AADAT2760N]	Income Tax Officer, Ward-1, Nirmal
1552/Hyd/19	2014-15	The Indur Intideepam Producers MA Co-op Societies Federation Limited, Dharmaram, Nizamabad [PAN: AAAAI5080P]	Income Tax Officer, Ward-1, Nizamabad

For Assessee : Smt. S.Sandhya, AR  
For Revenue : Shri V.M.Mahidhar, DR

Date of Hearing : 24-02-2021  
Date of Pronouncement : 25-02-2021

**ORDER**

**PER S.S.GODARA, J.M:**

These eight assessee's appeals for AYs.2014-15 & 2015-16 are directed against the CIT(Appeals)-5, Hyderabad's orders, all dated 10-06-2019, in proceedings u/s.143(3) & u/s.154 (for AY.2014-15) of the Income Tax Act, 1961 [in short, 'the Act'] ; respectively.

2. At the outset, I notice that all these assessee's appeals suffer from identical delay of 52 days, which was explained by the assessee as per their condonation petition(s)/affidavit(s). All this sufficiently indicates that the impugned delay is attributable to circumstances beyond assessee's control. The same stands condoned therefore.

3. Learned counsel representing the respective assessee's stated at the bar that they do not wish to press for the instant

appeals as the taxpayers herein are availing settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020'.

4. The assessee's sole identical plea in these cases therefore 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 is filing for settlement benefit and therefore, no purpose would be served if these appeals are kept pending till the time the above stated settlement scheme is in operation. I dismiss all these appeals as withdrawn and further make it clear that it shall be open for the assessee to file for revival of their corresponding cases if the above settlement benefit is denied to them for technical reasons. Ordered accordingly.

5. These 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 25<sup>th</sup> February, 2021*

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

Hyderabad,  
Dated: 25-02-2021

Copy to :

1. *The Nandipet Intideepam Producers Mutually Aided Co-op. Society Ltd., 3-173/2/b/1, Nandipet, Nizamabad.*
2. *Bhainsa Intideepam Producers Mutually Aided Co-op Society Limited, Near MPDO Office, Beside: Ashrama Patashala, Pipri Colony, Bhainsa, Nirmal.*
3. *Lokeshwaram Intideepam Producer's MACS Ltd., 4-121, Near: MPDO Office, Lokeshwaram (M), Nirmal.*
4. *Yellareddy Intideepam Producers Mutually Aided Co-operative Society Limited, 5-5-10, Main Road, Yellareddy, Kamareddy.*
5. *The Makloor Intideepam Producer's Mutually Aided Co-operative Society Ltd., H.No.5-162/C, Makloor(V) and (M), Nizamabad.*
6. *Mudhole Intideepam Producers Mutually Aided Co-op. Society Limited, 17-11/1, Mudhole, Nirmal.*
7. *Tanoor Intideepam Producers Mutually Aided Co-operative Society Ltd., 5-80/6, Tanoor, Nirmal.*
8. *The Indur Intideepam Producers MA Co-op. Societies Federation Limited, H.No.5-67, Dharmaram, Dichpally (M), Nizamabad.*
9. *The Income Tax Officer, Ward-1, Nizamabad.*
10. *The Income Tax Officer, Ward-1, Nirmal.*
11. *The Income Tax Officer, Ward-3, Nizamabad.*
12. *The Income Tax Officer, Ward-2, Nizamabad.*
13. *CIT(Appeals)-5, Hyderabad.*
14. *Pr.CIT-5, Hyderabad.*
15. *D.R. ITAT, Hyderabad.*
16. *Guard File.*