

**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
603/Hyd/17	2007-08	Musuku Chokka Reddy, Warangal [PAN: ACIPM1112D]	The Income Tax Officer, Ward-2, Warangal
604/Hyd/17	2008-09		
605/Hyd/17	2010-11		

For Assessee : Shri Mohd. Afzal, AR

For Revenue : Smt.N.Swapna, DR

Date of Hearing : 22-02-2021

Date of Pronouncement : 02-03-2021

**ORDER**

These three assessee's appeals for AYs.2007-08, 2008-09 & 2010-11 arise from the CIT(A)-3, Hyderabad's order dated 09-05-2016 passed in appeal Nos.0816, 0822 & 0821/W-2/WGL/CIT(A)-3/14-15, in proceedings u/s.271(1)(c) & 143(3) r.w.s.148 of the Income Tax Act, 1961 [in short, 'the Act']; respectively.

2. It transpires at the outset that all these assessee's instant three appeals suffer from identical 225 days delay stated to be attributable to the reason(s) beyond the control of assessee as per condonation petition/affidavit.

No rebuttal to all these solemn averments has come from the departmental side.

3. I am informed during the course of hearing from the assessee's side that the assessee has filed for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Form No.1 & 2 and Form(s)-3 in tune thereto; also stands issued.

4. The assessee's sole identical plea in these cases is that since the department is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, these appeals may not be dismissed as withdrawn as on date. I find no merit in assessee's contentions *per se*. The fact remains that the assessee has already been issued Form(s)-3, no purpose would be served if these cases are kept pending. I therefore order that these appeals be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of these cases, if the settlement benefit under the scheme is denied to him for technical reasons.

5. These appeals are dismissed as withdrawn in above terms.

*Order pronounced in the open court on the 2<sup>nd</sup> March, 2021*

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

Hyderabad,  
Dated: 02-03-2021

TNMM

*Copy to :*

*1. Shri Musuku Chokka Reddy, C/o. Mohd. Afzal, Advocate, 11-5-465, Flat No. 402, Sherson's Residency, Criminal Court Road, Red Hills, Hyderabad.*

*2. The Income Tax Officer, Ward-2, Warangal.*

*3. CIT(Appeals)-3, Hyderabad.*

*4. Pr. CIT-3, Hyderabad.*

*5. D.R. ITAT, Hyderabad.*

*6. Guard File.*