

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC", HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**

**I.T.A. No. 1234/HYD/2019**

Assessment Year: 2015-16

Basavaiah Kasaragadda, HYDERABAD [PAN: AJBPK9232C]	Vs	Income Tax Officer, Ward-9(1), HYDERABAD
(Appellant)		(Respondent)

For Assessee : Shri Mohd. Afzal, AR  
For Revenue : Smt.N.Swapna, DR

Date of Hearing : 22-02-2021  
Date of Pronouncement : 03-03-2021

**ORDER**

This assessee's appeal for AY.2015-16 is directed against the CIT(A)-7, Hyderabad's order dated 24-05-2019 passed in appeal No.0270/CIT(A)-7/2017-18 in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short, 'the Act'].

2. It transpires at the outset that the assessee's instant appeal suffer from 06 days delay stated to be attributable to the reason(s) beyond the control of assessee as per condonation petition/affidavit.

3. Learned authorised representative states very fairly at the bar that the assessee 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 plea in this case therefore is that since the department is yet to finalise the settlement plea, this appeal may not be dismissed as withdrawn as on date.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 this appeal is kept pending till the time the above stated settlement scheme is in operation. I dismiss this appeal as withdrawn and further make it clear that it shall be open for the assessee to file for revival of his corresponding case if the settlement benefit is denied to him for technical reasons. Ordered accordingly.

5. This assessee's appeal is dismissed as withdrawn in above terms.

*Order pronounced in the open court on the 3<sup>rd</sup> March, 2021*

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

Hyderabad,  
Dated: 03-03-2021

*Copy to :*

*1. Shri Basavaiah Kasaragadda, 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-9(1), Hyderabad.*

*3. CIT(Appeals)-7, Hyderabad.*

*4. Pr. CIT-7, Hyderabad.*

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

*6. Guard File.*