

**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
778/Hyd/19	2008-09	The Singareni Co-operative Central Stores Limited, Kothagudem [PAN: AAATT6061G]	Assistant Commissioner of Income Tax, Circle-1, Khammam
779/Hyd/19	2009-10		
780/Hyd/19	2010-11		
781/Hyd/19	2011-12		

For Assessee : Shri M.V.Anil Kumar, AR
For Revenue : Smt. N.Swapna, DR

Date of Hearing : 25-02-2021
Date of Pronouncement : 02-03-2021

ORDER

These four assessee's appeals for AYs.2008-09, 2009-10, 2010-11 & 2011-12 are directed against the CIT(A)-7, Hyderabad's order(s) dated 28-02-2019 passed in appeal Nos.0147, 0146, 0145 & 0144/CIT(A)-7/2016-17 involving proceedings u/s. 143(3) r.w.s.147of the Income Tax Act, 1961 [in short, 'the Act'] ; respectively.

2. At the outset, I am informed during the course of hearing from the assessee's side that although it has filed for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' by way of Form Nos.1 & 2 but Form(s)-3 is yet to be issued from the department side in view thereof.

3. The assessee's sole identical plea in these cases therefore is that since the department is yet to finalise its settlement pleas, these appeals may not be dismissed as withdrawn as on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 has already filed 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 I dismiss these appeals as withdrawn and further make it clear that it shall be open for the assessee to file for revival of its corresponding cases if the settlement benefit is denied to it for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.

4. These assessee's appeals are dismissed as withdrawn in above terms.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 2nd March, 2021

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

Hyderabad,
Dated: 02-03-2021

TNMM

Copy to :

1.The Singareni Co-operative Central Stores Limited, Kothagudem. C/o. M.Anandam & Co., Chartered Accountants, Flat No.7A, Surya Towers, S.P.Road, Secunderabad.

2.The Asst. Commissioner of Income Tax, Circle-1, Khammam.

3.CIT(Appeals)-7, Hyderabad.

4.Pr.CIT-7, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.