

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1903/H/2019 Assessment Year: 2013-14		
JVR Croissance Infrastructure Co. Pvt. Ltd., Hyderabad. PAN - AACCCJ 0904B (Appellant)	Vs.	Dy. Commissioner of Income-tax, Circle - 2(1), Hyderabad. (Respondent)
Assessee by:		Smt. S. Sandhya
Revenue by:		Shri Sunil Kumar Pandey
Date of hearing:		26/03/2021
Date of pronouncement:		05/04/2021

ORDER

PER BENCH:

This appeal filed by the assessee for AY 2013-14 is directed against CIT(A) - 12, Hyderabad's order dated 06/03/2019 involving proceedings u/s 271(1)(c) of the Income Tax Act, 1961 ; in short "the Act".

2. We notice at the outset that assessee's instant appeal suffers from 198 days delay in filing. To this effect, the

assessee filed condonation petition along with an affidavit affirming, inter-alia, therein that at the relevant point of time its Accountant, who was looking after income-tax matter of the assessee company was ill and ultimately passed away which caused the impugned delay in filing of the instant appeal. Case law Collector Land Acquisition vs Mst. Katiji & Ors, 1987 AIR 1353 (SC) and University of Delhi Vs. Union of India, Civil Appeal No. 9488 & 9489/2019 dated 17 December, 2019, hold that such a delay; supported by cogent reasons, deserves to be condoned so as to make way for the cause of substantial justice. We accordingly hold that assessee's impugned delay of 196 days is neither intentional nor deliberate but due to the circumstances beyond its control. The same stands condoned. Case is now taken up for adjudication on merits.

3. At the outset, the ld. counsel for the assessee submitted that that the assessee has opted to avail the benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Form No.1 & 2 and received Form(s)-3 in tune thereto, which is placed on record and therefore,

requested the Bench to permit to withdraw this appeal of the assessee.

4. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3, with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to it for technical reasons.

5. In the result, assessee's appeal is dismissed in above terms.

Pronounced in the open court on 5th April, 2021.

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

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Hyderabad, Dated: 5th April, 2021.

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copy to :

<i>1</i>	<i>JVR Croissance Infrastructure Co. Pvt. Ltd., Plot No. 19, 4th Floor, Greentech Square, Phase - III, Kavuri Hills, Hyderabad - 500 033</i>
<i>2</i>	<i>DCIT, Circle - 2(1), Signature Towers, Opp. Botanical Garden, Kondapur, Hyderabad - 84</i>
<i>3</i>	<i>CIT(A) - 12, Hyderabad</i>
<i>4</i>	<i>Pr. CIT (Central), Hyderabad.</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>