

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES “SMC” HYDERABAD**

(THROUGH VIDEO CONFERENCE)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

Sl. Nos.	ITA No. & AY	Appellant	Respondent
1.	1647/Hyd/18 2014-15	Sh. Govinddas Mundada H.No. 14-6-106, Chudi Bazar, Hyderabad 500 012 [PAN:ADDPM3299H]	ITO, Ward 7(2) Hyderabad
2.	1648/Hyd/18 2014-15	Smt. Sangeeta Mundada H.No. 14-6-107, Chudi Bazar, Hyderabad 500 012 [PAN:AFJPM8735J]	- Do -
3.	1649/Hyd/18 2014-15	Sri Hari Narayan Mundada H.No. 14-6-107, Chudi Bazar, Hyderabad 500 012 [PAN:AABHH5328D]	- Do -
4.	1650/Hyd/18 2014-15	Sri Gopal Narayan Mundada H.No. 14-6-107, Chudi Bazar, Hyderabad 500 012 [PAN:ABTPM9046N]	- Do -
5.	1651/Hyd/18 2014-15	Smt Sunita Mundada H.No. 14-6-108, Chudi Bazar, Hyderabad 500 012 [PAN:AFJPM8730P]	- Do -
6.	1652/Hyd/18 2014-15	Sri Narayandas Mundada H.No. 14-6-107, Chudi Bazar, Hyderabad 500 012 [PAN:AAFHM3775D]	- Do -
7.	79/Hyd/18 2014-15	Sri Purushottamdas Rathi 14-7-6, Begum Bazar, Hyderabad 500 012 [PAN: AAYPR6376C]	- Do -
8.	792/Hyd/19 2014-15	Sri Saroj Nawandar C/o Sri Siddharth Toshnival Advocate 3-5-144/5, Eden garden Hyderabad 500 001	ITO, Ward 9(2) Hyderabad

		[PAN: ABBPD8881E]	
9.	640/Hyd/19 2015-16	Smt. Kamakshi Somani 2-1-438/A, Shubhangi Polymers Nallakunta Hyderabad 500 044 [PAN: AKDPS8944C]	ITO, Ward 4(3) Hyderabad
10.	2189/Hyd/18 2015-16	Sri Nitesh Golas D.No. 15-8-511/1, Feelkhana, Hyderabad 500 012 [PAN: AKOPG4577E]	ITO, Ward 7(3) Hyderabad
11.	1066/Hyd/19 2014-15	Smt. Preeti Rathi D.no. 4-7-746, Esamia Bazar Hyderabad 500 027 [PAN: AJVPR1681E]	ITO, Ward 5(1) Hyderabad
12.	857/Hyd/19 2014-15	Sri Sanjay Rathi C/o Siddharth Toshnival Advocate 3-5-144/5, Eden Garden Hyderabad 500 001 [PAN: AALPR2632N]	ITO, Ward 9(2) Hyderabad
13.	1109/Hyd/19 2010-11	Sri Jaypal Reddy Mungala H.No. 13-6-433/102 Netaji Nagar Colony Ring Road Mehdipatnam Hyderabad 500 028 [PAN: AGAAPM9129J]	ITO, Ward 7(2) Hyderabad

For Assessee : Smt. Shilpa Maniyar [for sl.nos. 1
to 6]
Sri Sidharth Toshnival (sl.no.7&8)
Shri A.V.Raghuram(sl.no.9&10)
Shri K.C.Devdas (sl.no.11)
Shri Siddharth Toshnival
(sl.no.12)
Shri A.Srinivas(sl.no.13)

For Revenue : Shri N Srikanth, DR

Date of Hearing : 26.03.2021
Date of Pronouncement : 05.04.2021

ORDER

These assessee's appeals are directed against different orders of the Commissioner of Income Tax (Appeals)-Hyderabad, involving varying assessment years stated as under.

Sl.	ITA No. & A.Y.	Authority's order dated/Case No.	Proceedings u/s
01	1647/Hyd/18 2014-15	CIT(A)-3,Hyd Order dated 18.05.2018 Case no.0663/2016-17	143(3) r.w.s. 147
2.	1648/Hyd/18 2014-15	CIT(A)-3, Hyd. Order dated 11.05.2018 in case no.0468/2016-17	-do-
3.	1649/Hyd/18 2014-15	CIT(A)-3, Hyd. Order dated 11.05.2018 in case no.0472/2016-17	-do-
4.	1650/Hyd/18 2014-15	CIT(A)-3,Hyd Order dated 18.05.2018 Case no.0469/2016-17	-do-
5.	1651/Hyd/18 2014-15	CIT(A)-3, Hyd. Order dated 20.03.2018 in case no.0473/2016-17	-do-
6.	1652/Hyd/18 2014-15	CIT(A)-3, Hyd. Order dated 26.03.2018 in case no.0470/2016-17	143(3)
7.	79/Hyd/18 2014-15	CIT(A)-3, Hyd order dated 13.192017 in case no.0661/2016-17	-do-
8.	792/Hyd/19 2014-15	CIT(A)-7, Hyd order dated 18.03.2019 in case no. 0429/2016-17	-do-
9.	640/Hyd/19 2015-16	CIT(A)-1, Hyd order dated 20.02.2019 in case no. 0184/18-19	-do-
10.	2189/Hyd/18 2015-16	CIT(A)-3, Hyd order dated 18.09.2018 in case no.10262/2017- 18	-do-
11.	1066/Hyd/19 2014-15	CIT(A)-4, Hyd order dated 17.05.2019 in case no.10254/2019- 20	
12.	857/Hyd/19 2014-15	CIT(A)-4, Hyd order dated 02.04.2019 in case no.4/10277/2019-20	
13.	1109/Hyd/19 2010-11	CIT(A)-4, Hyd order dated 17.05.2019 in case no.10254/2019- 20	

It is observed that in ITA Nos. 1647 to 1652/Hyd/18 there was 35 days delay in filing these appeals and Sri Narayandas Mundada filed condonation petition dated 28.09.2018 explaining details for the delay. The same stands condoned as per assessee's corresponding averments in condonation petition.

2. At the outset, I am informed during the course of hearing from the assessee(s)' side that they have filed for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Form No.1 & 2 and Form-3 is yet to be received in sl.nos. 1 to 6 and also sl.no.10 above; whereas in sl.nos. 7 to 9, and 11 to 13; Form 3 in tune thereto also stand issued.

3. The assessee's sole identical plea in all these cases is that since the department is yet to finalise the settlement in tune with Form(s)-3 issued/yet to be 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 they have already been issued Forms 1 & 2 in certain cases and also Form(s)-3 in some other cases, no purpose would be served if all 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 them for technical reasons.

4. All these cases 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 the 05th April, 2021.

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

Dated: 05th April, 2021.

*gmv.

Copy of the order forwarded to:

Copy of Order forwarded to:

Sl.No.	Copy of this common order forwarded to:
1. to 6	Sh. Govinddas Mundada Smt Sangeeta Mundada Sh. Hari Narayan Mundada Sh. Gopal Narayan Mundada Smt. Sunita Mundada Sh. Narayandas Mundada H.No. 15-7-517, Begum Bazar, Hyderabad 500 012 (ii) ITO, Ward 7(2), Hyderabad. (iii) ACIT, Range 7, Hyderabad. (iv) CIT(A)-3, Hyderabad (v) Pr.CIT-3, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
7.	Sri Purushottamdas Rathi 14-7-6, Begum Bazar, Hyderabad 500 012 (ii) ITO, Ward 7(2), Hyderabad. (iii) ACIT, Range 7, Hyderabad. (iv) CIT(A)-3, Hyderabad

	(v) Pr.CIT-3, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
8.	Sri Saroj Nawandar C/o Sri Siddharth Toshnival Advocate 3-5-144/5, Eden garden Hyderabad 500 001 (ii) ITO, Ward 9(2), Hyderabad. (iii) ACIT, Range 9, Hyderabad. (iv) CIT(A)-7, Hyderabad (v) Pr.CIT-7, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
9	Smt. Kamakshi Somani C/o Shri A.V..Raghuram, Advocate Flat no.610, 6 th floor, Babukhan Estate, Basheerbagh, Hyderabad (ii) ITO, Ward 4(3), Hyderabad. (iii) ACIT, Range 4, Hyderabad. (iv) CIT(A)-1, Hyderabad (v) Pr.CIT-1, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
10.	Sri Nitesh Goals, Door no.15-8-511/1, Feelkhana, Hyderabad 500 012 (ii) ITO, Ward 7(3), Hyderabad. (iii) ACIT, Range 7, Hyderabad. (iv) CIT(A)-3, Hyderabad (v) Pr.CIT-3, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
11.	Smt. Preeti Rathi C/o Sidharth Toshnival, Advocate 3-5-144/5, Eden Garden, Hyderabad 500 001 (ii) ITO, Ward 5(1), Hyderabad. (iii) ACIT, Range 5, Hyderabad. (iv) CIT(A)-4, Hyderabad (v) Pr.CIT-4, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
12.	Shri Sanjay Rathi C/o Sidharth Toshnival, Advocate 3-5-144/5, Eden Garden, Hyderabad 500 001 (ii) ITO, Ward 9(2), Hyderabad. (iii) ACIT, Range 9, Hyderabad. (iv) CIT(A)-7, Hyderabad (v) Pr.CIT-7, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File

13.	Sri Jaypal Reddy Mungala HNo. 13-6-433/102, Netaji Nagar Colony, Ring Road, Mehdiapatnam Hyderabad 500 028 (ii) ITO, Ward 7(2), Hyderabad. (iii) ACIT, Range 7, Hyderabad. (iv) CIT(A)-3, Hyderabad (v) Pr.CIT-3, Hyderabad (vi) DR, ITAT, Hyderabad (vii) Guard File
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