

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

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 485/HYD/2019**

Assessment Year: 2008-09

Smt.Usha Devi Maganti, ACIT, Circle-4(1),  
HYDERABAD Vs HYDERABAD  
[PAN: ACQPM2032A]

(Appellant)

(Respondent)

For Assessee : Shri A.V.Raghuram, AR

For Revenue : Shri Sunil Kumar Pandey, DR

Date of Hearing : 26-04-2021

Date of Pronouncement : 26-04-2021

**ORDER**

**PER BENCH:**

This assessee's appeal for AY.2008-09 arises from the CIT(A)-1, Hyderabad's order dated 25-01-2019 passed in appeal No.0130 / 2016-17/ ACIT, Circle-4(1) / CIT(A)-1 / Hyd / 2018-19, in proceedings u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 [in short, 'the Act'].

2. At the outset, we are informed during the course of hearing from the assessee's side that she 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.

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is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, this appeal may not be dismissed as withdrawn as on date.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 We therefore order that this appeal be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to her for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

4. This appeal is dismissed as withdrawn in above terms.

*Order pronounced in the open court on 26<sup>th</sup> April, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 26-04-2021

*Copy to :*

*1.Smt.Usha Devi Maganti, C/o.Flat No.610, 6<sup>th</sup> Floor,  
Babukhan Estate, Basheerbagh, Hyderabad.*

*2.The ACIT, Circle-4(1), Hyderabad.*

*3.CIT(Appeals)-1, Hyderabad.*

*4.Pr.CIT-1, Hyderabad.*

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

*6.Guard File.*