

**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 Nos. 2222, 223 & 224/H/2020 Assessment Years: 2009-10, 2010-11 & 2011-12		
Rasun Exports Pvt. Ltd., Hyderabad. PAN - AABCR 0773P (Appellant)	Vs.	Dy. Commissioner of Income-tax, Circle - 3(1), Hyderabad. (Respondent)
Assessee by: Shri Kranthi		
Revenue by: Shri Sunil Kumar Pandey		
Date of hearing: 29/04/2021		
Date of pronouncement: 30/04/2021		

ORDER

PER BENCH:

These appeals filed by the assessee for AYs 2009-10 to 2011-12 are directed against CIT(A) - 3, Hyderabad's separate orders, all dated 04/09/2019 involving proceedings u/s 143(3) rws 147 of the Income Tax Act, 1961 ; in short "the Act".

2. We notice at the outset that assessee's instant appeal suffers from 4 days delay in filing. To this effect, the assessee filed petition for condonation of the said delay

stating therein, inter-alia that due to the ill health of the assessee company's DGM, a copy of the medical certificate is enclosed for ready reference, during the relevant period, 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 353 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 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 are placed on record and therefore, requested the Bench to permit to withdraw these appeals of the assessee.

4. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeals of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and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 in tune thereto, 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 it for technical reasons.

5. In the result, assessee's appeals are dismissed in above terms.

Pronounced in the open court on 30th April, 2021.

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

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

Hyderabad, Dated: 30th April, 2021.

kv

copy to :

1	<i>Rasun Exports Pvt. Ltd., No. 6-3-351, II Floor, Road No. 1, Banjara Hills, Hyderabad - 500 034</i>
2	<i>DCIT, Circle - 3(1), Hyderabad.</i>
3	<i>CIT(A) - 3, Hyderabad</i>
4	<i>Pr. CIT - 3, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	