

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

**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S.GODARA, JUDICIAL MEMBER**

I.T.A. No. 1031/HYD/2019

Assessment Year: 2015-16

Naresh Kumar Karwa (HUF), ITO, Ward-7(2),
HYDERABAD Vs HYDERABAD

[PAN: AABHN9366B]

(Appellant)

(Respondent)

For Assessee : Shri Manoj Kumar Daga, AR

For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 07-05-2021

Date of Pronouncement : 11-06-2021

ORDER

PER S.S.GODARA, J.M. :

This assessee's appeal for AY.2015-16 arises from CIT(A)-3, Hyderabad's order dated 30-04-2019 passed in appeal No.0145/ITO-7(2)/Hyd/CIT(A)-3/2017-18, in proceedings u/s.143(3) 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 it has filed for settlement benefit under the 'Direct Tax Vivad Se Viswas Scheme-2020' in prescribed Form No.1 & 2 and Form-3 in tune thereto; also stands issued.

3. The assessee's sole 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is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, this appeal may not be dismissed as withdrawn as on date.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 We therefore order that this appeal be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to it for technical reasons.

4. This assessee's appeal is dismissed as withdrawn in above terms.

Order pronounced in the open court on 11th June, 2021

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

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

Hyderabad,
Dated: 11-06-2021

Copy to :

1.Naresh Kumar Karwa (HUF), 14-6-39, Nagar Khana, Begum Bazar, Hyderabad.

2.The Income Tax Officer, Ward-7(2), Hyderabad.

3.CIT(Appeals)-3, Hyderabad.

4.Pr.CIT-3, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.