

**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. 1451/HYD/2019

Assessment Year: 2011-12

M/s.Esha Media Research Limited, MUMBAI [PAN: AAACL6230C]	Vs	Income Tax Officer, Ward-17(2), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : Shri Ravi Bharadwaj, AR
For Revenue : Shri M.Mahidhar, DR

Date of Hearing : 23-06-2021

Date of Pronouncement : 17-08-2021

ORDER

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

This assessee's appeal for AY.2011-12 arises from the CIT(A)-1, Hyderabad's order dated 03-07-2019 passed in appeal No.0140 / 2017-18 / DCIT-2(2) / CIT(A)-1 / Hyd / 2019-20 in proceedings u/s. 271(1)(c) of the Income Tax Act, 1961 [in short, 'the Act'].

2. It transpires at the outset that the assessee's instant appeal suffers from 01 day delay in filing, stated to be attributable to the reason(s) beyond its control as per condonation petition/affidavit.

No rebuttal has come from the departmental side. The impugned delay is condoned therefore.

3. 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(s)-3 in tune thereto; also stands issued.

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is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, this appeal may not be dismissed as withdrawn as on date.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 We therefore order that this appeal be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to it for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

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 This appeal is dismissed as withdrawn in above terms.

Order pronounced in the open court on 17th August, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

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

Hyderabad,
Dated: 17-08-2021

Copy to :

1.M/s.Esha Media Research Limited, 10th Floor, Krushal Commercial Complex, GM Road, Above Shoppers Stop, Chembur West, Mumbai.

2.The Income Tax Officer, Ward-17(2), Hyderabad.

3.CIT(Appeals)-1, Hyderabad.

4.Pr.CIT-5, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.