

**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. 1458/HYD/2019

Assessment Year: 2014-15

Sri Kukkala Naresh Goud, SECUNDERABAD [PAN: ATUPK2191D]	Vs	The Income Tax Officer, Ward-15(1), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : Shri Pavan Kumar, AR
For Revenue : Shri Sunku Srinivas, DR

Date of Hearing : 09-09-2021
Date of Pronouncement : 23-09-2021

ORDER

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

This assessee's appeal for AY.2014-15 arises from the CIT(A)-7, Hyderabad's order dated 19-12-2018 passed in appeal No.028 / CIT(A)-7 / 2017-18, in proceedings u/s. 271(1)(c) of the Income Tax Act, 1961 [in short, 'the Act'].

2. It transpires at the outset that this assessee's instant appeal suffers from 214 days delay stated to be attributable to the reason(s) beyond his control as per condonation petition/affidavit. No rebuttal has come from the departmental side. The impugned delay is condoned therefore.

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is yet to finalise the settlement in tune with Form(s)-3 issued under the scheme, this appeal may not be dismissed as withdrawn as on date.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 We therefore order that this appeal be treated as dismissed as withdrawn with a rider that it shall be very much open for the assessee to file for revival of this case, if the settlement benefit under the scheme is denied to him for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

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 This appeal is dismissed as withdrawn in above terms.

Order pronounced in the open court on 23rd September, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

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

Hyderabad,
Dated: 23-09-2021

Copy to :

1.Sri Kukkala Naresh Goud, Plot No.45, Alwal Hills, Road No.7, Opp: D.V.Reddy Enclave, Near Sri Chaitanya School, Old Alwal, Secunderabad.

2.The Income Tax Officer, Ward-15(1), Hyderabad.

3.CIT(Appeals)-7, Hyderabad.

4.Pr.CIT-7, Hyderabad.

5.D.R. ITAT, Hyderabad.

6.Guard File.