

**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 No. 119/Hyd/2019 and CO No. 30/Hyd/2019 Assessment Year: 2011-12		
Dy. Commissioner of Income-tax, Circle - 1(2), Hyderabad.	Vs.	Cyient Ltd. (Formerly known as M/s Infotech Enterprises Ltd., Hyderabad. PAN - AAAC1 4487 J
(Appellant)		(Respondent/ Cross Objector)
Revenue by:		Shri T. Sunil Goutam
Assessee by:		None
Date of hearing:		30/11/2021
Date of pronouncement:		30/11/2021

ORDER

PER BENCH:

This appeal filed by the assessee for AY 2006-07 is directed against CIT(A) - 1, Hyderabad's, order, dated 13/11/2018 involving proceedings u/s 143(3) r.w.s. 144C of the Income Tax Act, 1961 ; in short "the Act".

2. None appeared on behalf of the assessee at the time of hearing of this appeal, therefore, we proceed to dispose of

the appeal after hearing the ld. DR and considering the facts available on record.

3. At the outset, the ld. DR 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, and the same has been filed by the ld. DR before the Bench.

3. Having regard to the facts and circumstances of the case, we are inclined to dismiss the appeal of the assessee as withdrawn since the assessee has preferred to avail the Vivad-se-Vishwas Scheme by filing Form No.1 & 2 and received Form(s)-3 in tune thereto, with a rider that it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 him for technical reasons.

4. In the result, Revenue's appeal is dismissed in above terms.

5. We notice at the outset that assessee's instant CO suffer from 227 days delay in filing before the ITAT. Considering the reasons stated in the condonation petition filed by the assessee, we find that the assessee was prevented by reasonable cause for not filing this CO within the stipulated time. We rely on 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 in filing this CO 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.

6. Since the assessee has availed VSVS Scheme, the cross objections filed in its CO on the legal issue that the order passed by the AO was barred by limitation, do not have legs to stand in the eye of law. Therefore, the CO filed by the assessee becomes infructuous and the same is dismissed as infructuous.

7. In the result, appeal of the revenue and CO filed by the assessee are dismissed in above terms. A copy of this common order be placed in the respective case files.

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

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

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

Hyderabad, Dated: 30th November, 2021.

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copy to :

<i>1</i>	<i>DCIT, Circle – 1(2), Room No. 724, 7th Floor, “B’ Block, IT towers, Hyderabad.</i>
<i>2</i>	<i>M/s Cyient Ltd., 4th Floor, A wing, No. 11, Software Units Layout, Madhapur, Hyderabad.</i>
<i>3</i>	<i>CIT(A) – 1, Hyderabad</i>
<i>4</i>	<i>Pr. CIT – 1 , Hyderabad</i>
<i>5</i>	<i>ITAT, DR, Hyderabad</i>
<i>6</i>	<i>Guard File.</i>