

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**“A” BENCH : BANGALORE**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER**

**AND**

**SHRI LALIET KUMAR, JUDICIAL MEMBER**

**ITA Nos. 960, 962 & 963/Bang/2018  
(Assessment Years : 2009 – 10 to 2011 – 12)**

Shri K. Ramaswamy  
#567, 'Ashwini', 1<sup>st</sup> Cross, Maruthi Temple Road,  
Kumvempunagara, Mysuru – 570023.  
**PAN. ADGPR5117A**

Appellant

vs.

The ACIT, Circle 1 (1),  
Mysuru.

Respondent

**Assessee by : Shri Tata Krishna, Advocate**  
**Revenue by : Shri Vikas K. Suryawanshi, Addl. CIT (DR)**  
**Date of hearing : 09 – 01 – 2019**  
**Date of pronouncement : 11 – 01 – 2019**

**ORDER**

**PER BENCH:**

These three appeals are filed by the assessee which are directed against a combined order of CIT (A) Mysuru dated 31.03.2017 for A. Y. 2009 – 10 to 2011 – 12. These appeals were heard together and are disposed of by this common order for the sake of convenience.

2. Although several grounds are raised by the assessee in each year but the effective grievance of the assessee in each year is about penalty u/s 271F in each year of Rs. 5,000/- in each year.

3. At the very outset, learned AR of the assessee submitted a copy of the tribunal order in the cases of the assessee himself and his wife in ITA Nos. 918 to 925/Bang/2015 dated 30.05.2016 for A. Ys. 2005 – 06 to 2008 – 09 and fairly conceded that this issue is covered against the assessee by this tribunal order. Respectfully following the same, these appeals are dismissed.

4. In the result, all three appeals of the assessee are dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(LALIET KUMAR)  
Judicial Member

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 11<sup>th</sup> January, 2019.

/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Bangalore.