

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA Nos. 576 to 578/VIZ/2018
(Asst. Year : 2014-15 to 2016-17)**

The District Co-operative
Central Bank Ltd., R.R. Peta,
Eluru, W.G. District.

vs. DIT (I & CI),
Hyderabad.

PAN No. AADAT 1078 R
(Appellant)

(Respondent)

Assessee by : Shri G.V.N. Hari – Advocate.
Department By : Smt. Suman Malik – Sr.DR

Date of hearing : 22/03/2019.

Date of pronouncement : 27/03/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

These appeals by the assessee are directed against the common order of Commissioner of Income Tax (Appeals), Rajamahendravaram, dated 24/10/2018 for the Assessment Years 2014-15 to 2016-17. Since, facts are identical and issues are common, they are clubbed, heard together and disposed of by way of this common order for the sake of convenience.

2. The only issue involved in these appeals is whether penalty levied under section 271FA of the Income Tax Act, 1961 (hereinafter referred to as "Act") is appealable before the Id.CIT(A) or not. According to the Id. CIT(A), the order is not

appealable because the order is passed by the DCIT (I & CI) under section 271FA of the Act. Accordingly, appeals filed by the assessee are dismissed.

3. On appeal before us, Id. counsel for the assessee has submitted that as per section 246A(q), the appealable orders before the Id. CIT(A) including the order imposing penalty under Chapter XXI. Chapter XXI provides that 271FA is an appealable order. We, therefore, by considering the provisions of the Act, the order passed by the Director of Income Tax (I & CI), Hyderabad dated 21/04/2017 is an appealable order. Thus, we find that the order passed by the Id. CIT(A) in dismissing the appeals of the assessee dated 24/10/2018 is not in accordance with law. Therefore, we set aside the orders passed by the Id. CIT(A) and direct him to adjudicate the appeals on merits in accordance with law. Thus, these appeals filed by the assessee are allowed for statistical purposes.

4. In the result, appeals filed by the assessee are allowed for statistical purposes.

Order Pronounced in open Court on this 27th day of March, 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member
Dated: 27th March, 2019.

sd/-
(V. DURGA RAO)
Judicial Member

vr/-

Copy to:

1. *The Assessee-The District Co-operative Central Bank Ltd., R.R. Peta, Eluru, W.G. District.*
2. *The Revenue – DCIT (I & CI), Hyderabad.*
3. *The Pr.CIT, Rajamahendravaram.*
4. *The CIT(A), Rajamahendravaram.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.