

IN THE INCOME TAX APPELLATE TRIBUNAL

“B” BENCH : BANGALORE

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

SHRI LALIET KUMAR, JUDICIAL MEMBER

**ITA No.1347/Bang/2018
(Assessment year : 2013 – 14)**

M/s. Vinyas Innovative Technologies Pvt. Ltd.,
KIADB Plot No. 19,
Survey No. 26 & 273P, 3rd Phase,
Koorgally Industrial Area,
Mysore - 570018.
PAN. AABCV3713D

Appellant

Vs

The ACIT, Circle,
Bangalore.

Respondent

**Assessee by : Shri Prabhath P. Bhat, C. A.
Revenue by : Smt. Kavita H., JCIT (DR)**

**Date of hearing : 28 – 03 – 2019
Date of pronouncement : 29 – 03 – 2019**

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee which is directed against the order of CIT (A), Mysore dated 31.10.2017 for A. Y. 2013 – 14.

2. The assessee has raised as many as 10 Grounds but the only grievance of the assessee is about the interest charged u/s 234E.

3. Learned AR of the assessee placed reliance on the tribunal order rendered in the case of V3 Engineers Pvt. Ltd. vs. ITO in ITA No. 2359 to 2362/Bang/2018 dated 13.03.2019. He submitted a copy of this tribunal order and pointed out that in this case, the tribunal has followed a judgment of Hon'ble Karnataka High Court rendered in the case of Shri Fatehraj Singhvi and others vs. Union of India in Writ Appeal No. 2663 – 2674/2015 (T – IT) dated 26.08.2016 and has reproduced the relevant portion of that judgment. Thereafter he submitted that as per Para 5.3.3 of this tribunal order, the matter was remanded to the file of CIT (A) for fresh decision with the direction that he should examine and adjudicate on merit in accordance with

law and in the light of this judgment of Hon'ble Karnataka High Court rendered in the case of Shri Fatehraj Singhvi and others vs. Union of India (Supra). He submitted that in the present case also, the matter may be restored to CIT (A) for fresh decision with similar directions. Learned DR of the revenue supported the order of CIT (A).

4. We have considered the rival submissions. We find that the order of CIT 9a) is ex parte qua the assessee. Moreover, the issue involved is about levy of Fees u/s 234E. The tribunal order cited by the learned AR of the assessee as noted above is squarely applicable in the present case and hence, we respectfully follow this tribunal order and restore the matter back to CIT (A) for fresh decision with the direction that that he should examine and adjudicate the issue on merit in accordance with law and in the light of this judgment of Hon'ble Karnataka High Court rendered in the case of Shri Fatehraj Singhvi and others vs. Union of India (Supra). Needless to say that CIT (A) should provide adequate opportunity of being heard to both sides.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

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 29th March, 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.