

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "A", BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER
AND
SMT.BEENA PILLAI, JUDICIAL MEMBER**

Sl.No.	IT(TP)A No.	Assessment. Year	Appellant	Respondent
1	571(B)/2015	2010-11	M/s Kamaz Motors Ltd. Bangalore	DCIT, Circle- 4(1)(1), Bangalore
2	691(B)/2016	2011-12	-do-	-do-
3	531(B)/2016	2011-12	DCIT, Circle- 4(1)(1), Bangalore	M/s Kamaz Motors Ltd. Bangalore
4	C.O.NO.74(B)/2016 (In IT(TP)A No.531(B)/2016	2011-12	M/s Kamaz Motors Ltd. Bangalore	DCIT, Circle- 4(1)(1), Bangalore
5	512(B)/2015	2010-11	DCIT, Circle- 4(1)(1), Bangalore	M/s Kamaz Motors Ltd. Bangalore
6	C.O.NO.133(B)/2015 (In IT(TP)A No.512(B)/2015	2010-11	M/s Kamaz Motors Ltd. Bangalore	DCIT, Circle- 4(1)(1), Bangalore

**Appellant by Smt. Vidya , Advocate
Revenue by : Sri. C.H.Sundar Rao, CIT**

**Date of hearing : 27-06-2019
Date of pronouncement : 28-06-2019**

O R D E R

PER BEENA PILLAI, JUDICIAL MEMBER :

Present cross appeals has been filed by assessee as well as revenue against the final assessment order passed by Ld.AO for the respective assessment years.

2. It has been brought to our notice that ld. AO and DRP ha passed orders in a wrong name. AR submitted that vide certificate of incorporation dated 25/03/14 name of assessee was changed from “**Kamaz Vectra Motors Ltd**” to **Kamaz Motors Ltd**. The change of name was intimated to the assessing officer vide intimation filed on 15/07/14. It is submitted that Ld. AO while passing order for assessment year 2010-11 did not pass it on the new name, as per incorporation certificate, and the mistake perpetuated at DRP stage as well as while passing final assessment order which has been impugned before this Tribunal. She submitted in appeal filed by revenue is also in wrong name.

3. Ld. Senior DR has filed revised Form 36 by amending name of assessee to correct name, as appearing in incorporation certificate issued by Ministry of Corporate Affairs, Registrar of Companies, Karnataka. At this juncture Form 36 though, filed by Ld. senior DR cannot be taken on record, as authorities below would be first required to amend the name of assessee appearing in orders passed by respective authorities.

4. For assessment year 2011-12, it is submitted that Assessing Officer while passing impugned order passed it on old name of assessee however, DRP correctly passed the order in new name.

5. We are therefore inclined to set aside all these appeals in order to rectify mistake that has crept in which it is apparent from record. We accordingly direct for assessment year 2010-11, DRP shall rectify its order to the extent of name of assessee appearing therein, which shall be followed by Ld.AO, passing

final assessment order in the correct name on as is basis. Insofar as assessment year 2011-12 is concerned the mistake in the name of assessee is in final assessment order which is impugned before this Tribunal. Accordingly, we direct Ld.AO to change the name of assessee and to pass fresh order on as is basis. With the above directions, we set aside the appeals filed by revenue, back to Ld.DRP and Ld.AO for assessment year 2010-11 and 2011-12 respectively for making necessary changes in the name of assessee. As appeals filed revenue has been set aside to respective authorities, cross objections filed by assessee stands infructuous. It is observed that the assessee has filed appeal in correct name. However, we can't keep the same alive as the impugned order is set aside to carry out amendments as directed herein. We therefore, dismiss assessee's appeal as infructuous with liberty to file fresh appeals as and when the final assessment orders are passed by ld. AO in correct name for years under consideration.

6. In the result, appeals and cross objections filed by assessee stands dismissed infructuous and revenue appeals stands allowed for statistical purposes.

Order pronounced in the open court on 28/06/2019

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER
Dated: the 28th June, 2019.
***am**

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

By Order

Asst.Registrar