

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, BENGALURU**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.664/Bang/2019  
(Assessment year: 2013-14)

M/s.Hewlett-Packard India Software Operation  
Pvt.Ltd.,(In the case of erstwhile Aruba  
Networks India Pvt. Ltd.,  
Survey No.192, Whitefield Road,  
Mahadevapura,  
Bengaluru. ... Appellant  
*PAN:AAACH7168B*

Vs.

Joint Commissioner of Income-tax,  
Special range-3,  
Bengaluru. ... Respondent

Appellant by : Smt.Vaidehi, G, CA  
Respondent by : Shri R.N.Siddappaji, Addl.CIT(DR).

Date of hearing: 18/07/2019  
Date of pronouncement: 19/07/2019

**ORDER**

**Per J. SUDHAKAR REDDY, AM:**

This is an appeal filed by the assessee directed against the order of the CIT(A)-1, Bengaluru dated 18/01/2019 for the assessment year 2013-14.

2. In this case, the CIT(A) has passed an *ex-parte* order. After hearing rival contentions, we are of the considered opinion that the matter should be restored to the file of the CIT(A) for fresh adjudication in accordance with law, on the grounds of natural justice. The case of the learned counsel for assessee is that the assessee would be eligible for MAT credit as and when the CIT(A) would dispose of the appeal that is pending before him for

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assessment year 2011-12. Under the circumstances, we direct the CIT(A) to first dispose of the appeal of the assessee for assessment year 2011-12 and thereafter consider and adjudicate the impugned appeal for assessment year 2013-14.

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

*Order pronounced in the open court on 19<sup>th</sup> July, 2019.*

*Sd/-*  
**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

Place : Bengaluru  
Dated : 19/07/2019  
*srinivasulu, sps*

*Sd/-*  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

**Copy to :**

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore