

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad Benches, 'B' Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member  
AND**

**Shri S. Rifaur Rahman, Accountant Member**

**ITA Nos. 447 to 452/Hyd/2019**

**A.Ys: 2011-12, 2012-13, 2013-14, 2014-15, 2015-16  
and 2016-17**

The Karimnagar District  
Co-operative Central Bank  
Limited  
2-6-76, Market road  
Opp. One Town Police Station  
Karimnagar  
PAN: AABAT0905H

Vs

Director of Income Tax  
(I & CI)  
4<sup>th</sup> floor, Aayakar bhavan  
Basheerbagh  
Hyderabad

*(Appellant)*

*(Respondent)*

For Assessee :

Shri A.V. Raghuram, AR

For Revenue :

Sh. Nilanjan Dey, DR

Date of Hearing: 06/08/2019

Date of Pronouncement: .... /08/2019

**ORDER**

**PER P.MADHAVI DEVI, J.M.**

All these appeals are filed by assessee for A.Ys. 2011-12 to 2016-17 against the order dated 30.01.2019 of the CIT(A)-2, Hyderabad holding that the appeals against the penalty order u/s 271FA are not maintainable as no appeal lies against such order u/s 246A of the I.T. Act.

2. However, Ld.Counsel for the assessee has referred to Sub-Clause 'Q' of Sec.246A of the I.T. Act which provides for an appeal against the order imposing penalty under Chapter XXI of the I.T. Act.

3. We find that the penalty u/s 271FA of the Act is a penalty imposed under Chapter XXI of the I.T. Act. Therefore, it is clearly appealable order and the CIT(A) is incorrect in holding that no appeal lies against the order u/s 271FA.

4. In the result, we set aside the matter to the file of CIT(A) for re-adjudication on merits.

5. In the result, all the appeals of the assessee are treated as 'allowed for statistical purposes'.

Order pronounced in the Open Court on 09<sup>th</sup> August, 2019.

**Sd/-**

**(S.Rifaur Rahman)  
Accountant Member**

**Sd/-**

**(P. Madhavi Devi)  
Judicial Member**

Dated: 09<sup>th</sup> August, 2019.

**\*Gmv**

Copy to:

1. The Karimnagar District Cooperative Central Bank Ltd., 2-6-76, Market road, Opp. One Town Police Station, Karimnagar 505 001.
2. DIT (I&CI), Hyderabad.
3. CIT(A), Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard File.

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**ITA Nos. 447 to 452/Hyd/19**  
**AYs: 2011-12 to 2016-17**  
**The Karimnagar District Cooperative Central**  
**Bank Ltd., Karimnagar**

1.	Draft dictated on	06/08/19
2.	Draft placed before the author	07/08/19
3.	Draft placed before the second Member	
4.	Draft approved by second Member	
5.	Approved Draft comes to SrPS	
6.	Kept for Pronouncement	09/08/2019
7.	File sent to Bench Clerk	