

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

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER  
AND**

**SMT. BEENA PILLAI, JUDICAL MEMBER**

**ITA No.565(Bang)/2019  
(Assessment Year : 2014-15)**

M/s Chariot International Pvt.Ltd.,  
Sy.No.97, Chudagondanahalli Village,  
Malur-Hosur main Road, Malur Taluk,  
Kolar District  
Pan No.AAACC5718N

Appellant

**Vs**

The Asst. Commissioner of Income Tax,  
Circle-2(1)(1),  
Bangalores

Respondent

**Appellant by : Shri Venkatesh Kumar, Advocate  
Respondent : Smt P.Renugadevi, JCIT**

**Date of hearing : 28-11-2019  
Date of pronouncement : 29-11-2019**

**ORDER**

**PER SMT. BEENA PILLAI, JM:**

Present appeal has been filed by assessee against order dated 28/01/19 passed by Ld. CIT (A)-2, Bangalore for assessment year 2014-15.

2. It has been submitted by Ld.AR at the outset, that Ld. CIT(A) while deciding the issue has referred to his predecessors order for assessment year 2012-13 wherein the observations of assessment year 2011-12 has been captured. He further submitted that this

*Tribunal* on an appeal by assessee for assessment year 2011-12, the issue has been set aside to Ld.CIT(A) for fresh decision after providing adequate opportunity of being heard to both sides and considering various judgments which were cited by assessee.

2.1 He thus, prayed that as the basis of decision by Ld.CIT(A) has been set aside for fresh adjudication by Ld. CIT (A) the present appeal may also be set-aside to Ld. CIT (A).

2.2 Ld. Senior DR has not objected for the issue being set aside to Ld.CIT(A) for re-adjudication of issue.

3. We have perused submissions advanced by both sides in the light of records placed before us. It is observed that Ld. CIT (A) other than extracting the observations of his predecessor for assessment year 2012-13 has not analysed the issue independently. Further on perusal of the observations extracted of his predecessor for assessment year 2012-13, it is observed that for assessment year 2011-12 assessee's claim was rejected by Ld. CIT (A) therein.

Further, admittedly, the issue alleged and factual matrix for assessment year 2012-13 and 2011-12 are similar to assessment year under consideration.

3.1 We have perused the observations of this *Tribunal* for assessment year 2011-12 in ITA No. 1722/B/2016 vide order dated 31/12/18 wherein there is an observation by this *Tribunal* that Ld.CIT (A) has not examined the issue independently in regards to the decisions and therefore the issue was set aside back to Ld.CIT (A). We observe that in the present case also Ld.CIT(A) has not analysed the issue having regards to various judicial proceedings. There has been no application of mind by Ld.CIT (A) and issue deserves to be re-adjudicated by him.

Accordingly, we set aside this issue back to Ld.CIT(A), with a direction to pass a detailed order on merits as per law. Needless to say that proper opportunity shall be granted to assessee.

**In the result appeal filed by assessee stands allowed for statistical purposes.**

Order pronounced in the open court on 29-11-2019.

**Sd/-**

**(B.R.BASKARAN)  
ACCOUNTANT MEMBER**

Dated: 29-11-2019

**\*am**

Copy of the Order forwarded to:

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

**Sd/-**

**(BEENA PILLAI)  
JUDICIAL MEMBER**

By Order  
Asst. Registrar