

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “ C ” BENCH: BANGALORE

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA. No. 1431/Bang/2019  
(Assessment Year: 2011-12)

Asst. Commissioner of Income Tax,  
Circle 4(1)(1), Bangalore.

....Appellant

Vs.

M/s. Kontoor Brands India Pvt. Ltd.,  
(Formerly known as VR Brands India Pvt. Ltd.)  
Bagmane Laurel, Block B, Level 9, 8<sup>th</sup> Floor,  
Bagmane Tech Park, C V Raman Nagar,  
Bangalore-560 093  
PAN AACCV 2727L

.....Respondent.

Assessee By:	Smt. Shreya L, C.A.
Revenue By:	Shri G. Gurusamy, CIT (D.R)

Date of Hearing :	20.11.2019
Date of Pronouncement :	27.11.2019

**ORDER**

**PER SHRI PAVAN KUMAR GADALE, JM :**

The revenue has filed an appeal against the order of Commissioner of Income Tax (Appeals)-7, Bangalore passed u/s 143(3) and u/s 250 of the Income Tax Act, 1961.

2. At the time of hearing, the learned Authorised Representative of the assessee filed a letter and submitted that for the same assessment year, the Hon'ble Tribunal in Revenue's appeal ITA No.42/Bang/2017 heard on 14.06.2019 and passed the orders on 28.6.2019. Whereas the Revenue has to file Revised Form No.36. On perusal of letter filed on 13.6.2019, the Revenue is refiling the appeal in new name. The letter dt.12.6.2019 is read as under :

आयकर उप आयुक्त का कार्यालय ,सर्कल - 4(1)(1)  
दूसरा तला ,बी .एम .टी .सी .डिपोट भवन ,असी फीट रोड ,कोरमंगला ,बेंगलूरु,560095  
**Office of the Deputy Commissioner of Income-tax, Circle-4(1)(1),  
Room No. 229, 2nd Floor, BMTC Depot Building, 80 Feet Road, Koramangala,  
Bangalore.95**

नं./No.Kontoor/AACCV2727L/AY2011-12/ITAT/2019-20

दिनांक/Date: 12/06/2019

सेवा में/To,

The Assistant Registrar,  
Income Tax Appellate Tribunal,  
4<sup>th</sup> 'T' Block East, Tilak Nagar,  
Jayanagar, Bengaluru-560041

महोदय / महोदया / Sir/Madam,

विषय/Sub : Filing of second appeal against the order of CIT(A)-7, Bangalore in the case of **M/S Kontoor Brands India Pvt. Ltd.**(Formerly known as M/s VF Brands India Pvt. Ltd.) for the **A.Y 2011-12**- Reg

\* सन्दर्भ/Ref: : F.No.CIT-2/ITAT/BNG/2019-20 dated: 12/06/2019.

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कृपया उपरोक्त का सन्दर्भ लें / Please refer to the above.

I am enclosing herewith the following documents/papers for the **A.Y 2011-12** in triplicate, in connection with filing of appeal before the Hon'ble Income Tax Appellate Tribunal against the order of the CIT(A)-7, Bangalore in ITA No.70/CIT(A)-7/Co.C/2015-16, dated 07/10/2016.

Sl. No.	Particulars		Pages from-to	Total No. of Pages
1)	Appeal Memo in Form No.36 (alongwith grounds of appeal before Hon'ble ITAT)	: 3 Sets	1-2	2
2)	Copy of Assessment order u/s. 143(3) dated 27/03/2015	: 3 Sets	1-21	21
3)	Certified copies of CIT(A)'s order dated 07/10/2016	: 3 Sets	1-31	31
4)	Order u/s. 253(2) of the Pr. CIT-4, dated 05/01/2017 authorizing for filing of appeal before	: 3 Sets	1-1	1

Hon'ble ITAT.				
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Further, please refer to the order of PCIT-7, Bangalore under Section 253(2) of Income Tax Act, 1961 dated 05/01/2017 issued with respect to M/s VF Brands India Pvt. Ltd., AY 2011-12. Since then, the company has changed its name to M/s Kontoor Brands India Pvt. Ltd. and the PAN for the said assessee now lies with Circle-4(1)(1), Bangalore. We hence are refiling the appeal for the above assessee in the new name.

**भदवीय/Yours faithfully,**



**( AASTHA SUMAN, I.R.S)**

आयकर उप आयुक्त , सर्कल -4(1)(1), बेंगलूरु  
**Asst. Commissioner of Income-tax,  
 Circle-4(1)(1), Bangalore**

Encl: As above

3. We, on perusal of the letter and the submissions of the learned Authorised Representative, found that the new Form No.36 dt.12.6.2019 was filed by Revenue in the name of M/s. Kontoor Brands India Pvt. Ltd. (formerly known as VF Brands

India Pvt. Ltd.). Further the co-ordinate Bench of the Tribunal in ITA No.42/Bang/2017 for the Asst. Year 2011-12 has pronounced the decision on 28.6.2019. Whereas against the order of CIT (Appeals)-7, Bangalore in ITA No.70/CIT(A)-7/CO.C 2015-16 dt.7.10.2016 Revenue has filed the appeal and Tribunal has dismissed by order dt.28.06.2019. Further filing of second appeal by Revenue against the same order of learned CIT (Appeals) – 7, Bangalore for the Asst. Year 2011-12 shall not hold good and is infructuous. Accordingly we dismiss the appeal of the Revenue as infructuous.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 27th Nov., 2019.

Sd/-

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

Sd/-

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Dated: 27.11.2019.

\*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore