

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

**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.2543 & 2552/Bang/2018
(Assessment Year: 2011-12)

M/s. Vanshee Builders & Developers Pvt. Ltd.,
No.707, 7th Main, HAL 2nd Stage,
Indiranagar, Bangalore-560038
PAN AABCV 3394G

....Appellant

Vs.

Addl. Commissioner of Income Tax,
Range 7(1), Bangalore.

.....Respondent.

Assessee By:	Shri Nitish Ranjan, C.A.
Revenue By:	Shri M.K. Biju, Addl. CIT (D.R)

Date of Hearing :	08.01.2020
Date of Pronouncement :	22.01.2020

ORDER

PER BENCH :

These two appeals filed by the assessee against different orders of Commissioner of Income Tax (Appeals) passed under Section 271D, 271E and 250 of the Income Tax Act, 1961 ('the Act'). Since these appeals have identical

issues and interconnected, hence they are clubbed and heard together and common consolidated order is passed.

2. For the sake of convenience, we shall take up the ITA No.2552/Bang/2018 and the facts narrated. At the time of hearing, the learned Authorised Representative of the assessee submitted that Petition for admission of Additional Grounds of appeal has been filed on limitation of passing of Penalty order which is as under :

“ 6. Aggrieved with the learned CIT (Appeals) order, the Petitioner is in appeal before your Ld. Authority and wishes to furnish the following additional ground :

The impugned order passed under Section 271E of the Act is time barred in accordance with section 275(1)(c) of the Act in accordance with the CBDT Circular in Circular No.10/2016 dated 26.04.2016, thereby rendering it liable to be quashed.”

3. The learned Authorised Representative emphasized that the order is barred by limitation and has to be squashed and the learned Departmental Representative has no serious objection on admitting the additional grounds of Appeal. Accordingly the additional grounds are admitted and heard.

4. We found that this ground of appeal was not raised before the CIT(Appeals) and also goes to the root of the cause, hence we consider it proper to restore the additional grounds of appeal to the file of CIT(Appeals) as no finding was given in his order on this legal issue. Accordingly, we set aside the order of CIT(Appeals) and Restore the entire disputed issues along with additional

grounds of appeal to the file of CIT(Appeals) to adjudicate afresh and pass a speaking order and also the assessee should be provided adequate opportunity of hearing. The assessee shall co-operate in submitting the information for early disposal of appeal.

5. Similarly, the assessee has filed an appeal ITA No.2543/Bang/2018, in this appeal also additional grounds of appeal are filed, and the facts are similar to the decision in ITA No.2552/Bang/2018 above, and the same decision shall apply to this appeal. Accordingly, with the similar direction, we restore disputed issues along with additional grounds of Appeal to the file of CIT(Appeals) and allow the grounds of appeal of assessee for statistical purposes.

6. In the result, the assessee appeals are allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 22.01.2020.

*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