

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

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

ITA. No.2069/Bang/2019
(Assessment Year: 2010-11)

M/s. Oracle Solution Services India Pvt. Ltd., Venus Block, Phase 2C, 6 th to 9 th Floor, Prestige Technology Park, Sarjapur, Marathahalli Ring Road, Bangalore-560 087 PAN: AAACE4354L	Vs.	Addl. Commissioner of Income Tax, TDS, Range 2, Bangalore.
(Appellant)		(Respondent)

Assessee By:	Ms. Reshu Agarwal, CA
Revenue By:	Shri M.K. Biju, Addl. CIT (D.R)

Date of Hearing :	07.01.2020
Date of Pronouncement :	22.01.2020

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of learned Commissioner of Income Tax (Appeals)-10, Bangalore passed under Section 271(1)(c) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, the IdAr of the assessee filed adjournment application but the same was rejected and the appeal was heard. The assessee has challenged the levy of penalty under Section 271(1)(c) of the Act, which was confirmed by the CIT(Appeals). At the time of hearing, the learned Authorized Representative has argued the Ground of Appeal No.4.1 and emphasized that the CIT (Appeals) has not considered the assessee submissions and passed non speaking order. Further the penalty order passed is barred by limitation. Whereas the learned Departmental Representative supported the orders of CIT(Appeals).

3. We heard the rival contentions and perused the material on record. Prima facie, the learned Authorized Representative has restricted the arguments on non consideration of submissions of the assessee by the CIT (Appeals) and limitation of passing penalty order. When a query was raised by the bench to LdDr, with respect to the findings, on limitation of levy of penalty under Section 271(1)(c) of the Act, the Id. DR could not point out the observations of the CIT(Appeals) on this ground of appeal raised by the assessee. Hence, We considering the submissions and facts are of the opinion that the revenue will not be at a loss if one more opportunity is provided to the assessee. Accordingly, in the interest of justice, we set aside the order of CIT (Appeals) and Restore the entire disputed issue to the file of CIT (Appeals) for adjudication afresh and the assessee should be provided adequate opportunity of hearing and shall co-operate in submitting the

information for early disposal of the appeal and allow the grounds of appeal of assessee for statistical purposes.

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

Order pronounced in the open court on 22nd Jan., 2020.

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