

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A Nos.368/Bang/2017
AssessmentYear:2012-13

Mirco Focus Software India Private Limited [formerly known as Novell Software Development (India) Private Limited] Bagmane Tech Park, 'D' Block 'LAUREL', 65/2 C.V. Raman Nagar Byrasandra Bangalore - 560 093  <b>PAN NO : AAHCS7683M</b>	<b>Vs.</b>	ACIT, Circle -5(1)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri T. Suryanarayana, A.R.
<b>Respondent by</b>	:	Shri Pradeep Kumar, D.R.

Date of Hearing	:	22.01.2020
Date of Pronouncement	:	17.03.2020

**ORDER**

**PERB.R. BASKARAN, ACCOUNTANT MEMBER:**

The assessee has filed this appeal challenging the assessment order passed for assessment year 2012-13 u/s 143(3) r.w.s. 144C(13) of the Income-tax Act,1961 [‘the Act’ for short] in pursuance of directions issued by