

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND SMT BEENA PILLAI, JUDICIAL MEMBER

ITA No. 211/Bang/2020
Assessment year: 2014-15

Shri. Anil Gupta, Villa No.103, Adarsh Palm Retreat, Devarabeesanahalli, Bellandur Post, Marenahalli, Outer Ring Road, Bengaluru – 560103. PAN: AASPG 1096J	Vs.	The Deputy Commissioner of Income Tax, Circle 2(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Mahesh Kumar L, Advocate
Respondent by	:	Shri Sundar Rajan, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	30.09.2020
Date of Pronouncement	:	30.09.2020

ORDER

Per B.R.Basakaran, Accountant Member

The assessee has filed this appeal challenging the order dated 29.11.2019 passed by Ld CIT(A)-2, Bengaluru and it relates to the assessment year 2014-15. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the penalty of Rs.3,54,089/- levied by the AO u/s 271(1)(c) of the Act.

2. The appeal filed by the assessee is barred by limitation by ten days. The assessee has filed a petition requesting the bench to condone the delay. We heard the parties on this preliminary issue. Having regard to the

meaning thereby, the assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeal, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

8. In the result, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open court on this 30th day of September, 2020.

Sd/-

(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-

(B R BASKARAN)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 30th September, 2020.

/Desai S Murthy/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.