

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "B", BANGALORE**

Before Shri George George K, JM & Shri B.R.Baskaran, AM

ITA No.608/Bang/2020 : Asst.Year 2009-2010

ITA No.612/Bang/2020 : Asst.Year 2017-2018

M/s.Karnataka Vikas Grameena Bank, No.1, Head Office Belgaum Road, Dharwad – 580 008. PAN : AAAAK6324Q.	Vs.	The Asst.Commissioner of Income-tax, Circle 2(1) Hubballi.
(Appellant)		(Respondent)

Appellant by : Sri.N.Narendra Sharma, Advocate

Respondent by : Sri.Muzaffar Hussain, CIT-DR

Date of Hearing : 15.10.2020	Date of Pronouncement : 15.10.2020
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ORDER

Per George George K, JM :

These appeals at the instance of the assessee are directed two orders of the CIT(A), both dated 19.03.2020. The relevant assessment years are 2009-2010 and 2017-2018. Common issues are raised in these appeals. Hence, they were heard together and are being disposed of by this consolidate order.

2. The solitary issue that is raised in these appeals is whether the CIT(A) is justified in upholding the disallowance made by the Assessing Officer on account of provision for bad and doubtful debts u/s 36(1)(viia) of the I.T.Act amounting to Rs.168,26,95,438 and Rs.545,15,50,428 for assessment years 2009-2010 and 2017-2018, respectively.

3. The Assessing Officer had disallowed the claim of deduction u/s 36(1)(viiia) of the I.T.Act amounting to Rs.168,26,95,438 and Rs.545,15,50,428 for assessment years 2009-2010 and 2017-2018, respectively. The disallowance made by the A.O. was confirmed by the CIT(A) by following ITAT's order in assessee's own case in ITA No.673 & 674/Bang/2014 for assessment year 2009-2010 and ITA No.684/Bang/2014 for assessment year 2010-2011 (order dated 25.04.2018).

4. Aggrieved by the order of the CIT(A), the assessee preferred these appeals before the Tribunal. The learned AR fairly admitted that the issue in question is covered against the assessee by the order of the Tribunal referred to in the impugned orders of the CIT(A). The learned Departmental Representative present was duly heard.

5. We have heard the rival submissions and perused the material on record. The learned AR has fairly admitted that the issue raised in these appeals are covered against the assessee by the orders of the Tribunal for assessment years 2009-2010 and 2010-2011 (supra). In view of the admission by the learned Counsel for the assessee, we hold that the disallowance made u/s 36(1)(viiia) of the I.T.Act by the A.O. and confirmed by the CIT(A) is correct and in accordance with law. It is ordered accordingly.

6. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this day of 15th October, 2020.

Sd/-
(B.R.Baskaran)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 15th October, 2020.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-Hubly.
4. The Pr.CIT-Hubly.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore