

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND SHRI A K GARODIA, ACCOUNTANT MEMBER

ITA No. 1750/Bang/2019
Assessment year: 2012-13

Inteva Products India Automatic Private Ltd., 4 <sup>th</sup> Floor, Manyata Embassy, Business Park, N1 Block, Outer Ring Road, Rachenahalli Village, Nagawara, Bangalore – 560 045. <b>PAN: AABCM 9623K</b>	Vs.	The Deputy Commissioner of Income Tax, Circle 3(1)(1), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri M.P. Lohia, CA
Respondent by	:	Shri Pradeep Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	20.10.2020
Date of Pronouncement	:	20.10.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

This appeal by the assessee is against the order dated 11.6.2019 passed by the ACIT, Circle 3(1)(1), Bangalore u/s. 143(3) r.w.s. 263 of the Income-tax Act, 1961 [the Act] relating to assessment year 2012-13.

2. When this appeal was taken up for hearing, the Id. counsel for the assessee fairly admitted that against the order passed u/s. 143(3) r.w.s. 263 of the Act, no direct appeal lies before the Tribunal u/s. 253 of the Act, therefore this appeal filed by the assessee has to be dismissed as not

maintainable. The Id. counsel for the assessee has, however, also brought to our notice that the assessee has already filed an appeal before the CIT(Appeals) on 12.7.2019. In these circumstances, we are of the view that this appeal should be dismissed as not maintainable. Accordingly, we dismiss this appeal.

3. In the result, the appeal by the assessee is dismissed.

Pronounced in the open court on this 20<sup>th</sup> day of October, 2020.

Sd/-

( A K GARODIA )  
ACCOUNTANT MEMBER

Sd/-

( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 20<sup>th</sup> October, 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.