

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

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

MP No.1/Bang/2021 (Arising out of ITA No.1743/Bang/2019) Assessment Year: 2013-14

M/s. Tessolve Semiconductor Pvt. Ltd. P 2, Electronic City, Phase II Bangalore 560 100 PAN NO : AABCT 9789M	Vs.	Deputy Commissioner of Income-tax (TDS) Circle-3(1) Bangalore
APPELLANT		RESPONDENT

ITA No.1743/Bang/2019 Assessment Year: 2013-14

M/s. Tessolve Semiconductor Pvt. Ltd. P 2, Electronic City, Phase II Bangalore 560 100 PAN NO : AABCT 9789M	Vs.	Deputy Commissioner of Income-tax (TDS) Circle-3(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri Siddharth Gupta, A.R.
Respondent by	:	Shri Balakrishnan, D.R.

Date of Hearing	:	26.02.2021
Date of Pronouncement	:	26.02.2021

O R D E R

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this miscellaneous application seeking recall of the ex-parte order dated 26-06-2020 passed by the Tribunal.

2. The Ld A.R submitted that the appeal of the assessee was posted for hearing on 24.06.2020 and the authorised representative of the assessee Shri Siddarth Gupta had sent an e-mail to the Tribunal seeking adjournment of the appeal. However, the e-mail was inadvertently not placed before the bench and hence the bench has dismissed the appeal of the assessee, inter alia, citing technical reasons. He submitted that the copy of e-mail is attached with the petition. He submitted that there was reasonable cause for the assessee in not appearing before the Tribunal and accordingly prayed for recall of the order.

3. We heard Ld D.R and perused the record. Having regard to the submissions made by Ld A.R, We are of the view that there is sufficient cause for the assessee in not appearing before the Tribunal on the date of hearing of the appeal. Accordingly, exercising the power granted to the Tribunal under Rule 24 of the Tribunal Rules, we recall the impugned order dated 26-06-2020 passed by the Tribunal.

4. The Ld A.R further submitted that the assessee has already filed Form No.1 & 2 for settling the issues urged in the appeal. In view of the above said fact, with the concurrence of both the parties, the appeal itself was taken up for hearing.

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5. We heard the parties. Since the Ld A.R has stated that the assessee has opted to settle the issues contested in this appeal under the Direct Taxes Vivad Se Vishwas Act, 2010, no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. However, we give liberty to the assessee to seek recall of this order in accordance with law, if the circumstances so warrant.

6. In the result, the miscellaneous application of the assessee is allowed. The appeal of the assessee is dismissed.

Order pronounced in the open court on 26th Feb, 2021

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 26th Feb, 2021.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore