

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE “A” BENCH, BANGALORE**

**Before Shri Chandra Poojari, Accountant Member  
and  
Shri Prakash Chand Yadav, Judicial Member**

<b>ITA No. 613/Bang/2024</b> (Assessment Year: 2011-12)		
DCIT (Exemptions), Circle-1 Room No. 606, 6th Floor Unity Building Annex P. Kalinga Road Road Bengaluru 560027 PAN – AAALB0060P (Appellant)	vs.	Bangalore Development Authority T. Chowdaiah Road Kumarapark West Seshadripurm S.O. Bangalore 560020 (Respondent)

Assessee by:	Shri T. Srinivasa, CA
Revenue by:	Ms. Anjala Sahu, CIT-DR

Date of hearing:	26.06.2024
Date of pronouncement:	27.06.2024

**ORDER**

**Per: Prakash Chand Yadav, J.M.**

Present appeal filed by the revenue, challenges the order of National Faceless Appeal Centre, Delhi {CIT(A)} dated 02.02.2024 having DIN No. ITBA/NFAC/S/2003-24/1060413097(1) passed under Section 250 of the Income Tax Act, 1961 (the Act) in respect of Assessment Year (AY) 2011-12.

2. In the present matter the Ld CIT(A) has deleted the penalty levied by the AO u/s 271(1)(c) of the Act, vide its order dated 27.03.2017. Now the revenue assailing the Order of Ld CIT (A) has filed the instant appeal.

3. At the time of hearing the ld. CIT-DR pointed out that the quantum appeal in ITA No. 937/Bang/2015 dated 17.01.2020 for impugned AY, has already been restored to the file of the CIT (A) by the Bangalore Bench of the

ITAT. Therefore, the present proceedings may kindly be restored to the file of the CIT (A).

4. The Id. Counsel of the assessee, agreeing with the submissions of the CIT-DR has averted that the matter may be restored to the file of the Id. CIT (A).

5. Considering the rival submissions as well as the facts on record we are of the view that the present appeal would also go back to the file of the Id. CIT (A) for deciding afresh.

6. In the result, the appeal filed by the Revenue is allowed for statistical purposes.

Order pronounced in the open Court on 27<sup>th</sup> June, 2024.

Sd/-  
**(Chandra Poojari)**  
**Accountant Member**

Sd/-  
**(Prakash Chand Yadav)**  
**Judicial Member**

Bengaluru, Dated: 27<sup>th</sup> June, 2024  
n.p.

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT, concerned*
4. *The DR, ITAT, Bangalore*
5. *Guard File*

*By Order*

//True Copy//

*Assistant Registrar*  
*ITAT, Bangalore*