

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

Sl.No.	IT(IT)A No.	Assessee	Revenue	PAN No.	Assessment year	Appeals against Orders of CIT(A), Bangalore-12 passed u/s 250 of the I.T. Act, 1961 (Dated)	DIN & Order No.
1.	386/Bang/2025	Visa World-wide Ptd.Ltd.	DCIT, International Taxation Circle 2(2), Bangalore	AADCV 0150A	2011-12	23.12.24	ITBA/APL/S/250/2024-25/1071488086(1)
2.	387/Bang/2025	-do-	-do-	-do-	2012-13	-do-	ITBA/APL/S/250/2024-25/1071488517(1)
3.	388/Bang/2025	-do-	-do-	-do-	2013-14	-do-	ITBA/APL/S/250/2024-25/1071488877(1)
4.	389/Bang/2025	-do-	-do-	-do-	2014-15	-do-	ITBA/APL/S/250/2024-25/1071489111(1)
5.	390/Bang/2025	-do-	-do-	-do-	2015-16	-do-	ITBA/APL/S/250/2024-25/1071489336(1)
6.	391/Bang/2025	-do-	-do-	-do-	2016-17	-do-	ITBA/APL/S/250/2024-25/1071489532(1)
7.	392/Bang/2025	-do-	-do-	-do-	2017-18	-do-	ITBA/APL/S/250/2024-25/1071489778(1)
8.	393/Bang/2025	-do-	-do-	-do-	2018-19	-do-	ITBA/APL/S/250/2024-25/1071489931(1)
9.	394/Bang/2025	-do-	-do-	-do-	2019-20	-do-	ITBA/APL/S/250/2024-25/1071490321(1)

<b>Appellant by</b>	:	Smt. Tanmayee Rajkumar, A.R.
<b>Respondent by</b>	:	Sri Aarshi Prasad, D.R.

<b>Date of Hearing</b>	:	03.07.2025
<b>Date of Pronouncement</b>	:	07.07.2025

**O R D E R**

**PER BENCH:**

All these appeals of the assessee are arising from the orders of ld. CIT(A) dated 23.12.2024 vide DIN & Order Nos. as indicated above and relates to assessment years 2011-12 to 2019-20. Since common issue involved in all these appeals, we are deciding these appeals by way of this consolidated order.

**2.** At the outset, ld. Counsel for the assessee pointed out that the ld. CIT(A) has erred in dismissing the appeals of the assessee on the ground that an order giving effect to the directions of APA is not at all appealable u/s 246A of the Income Tax Act, 1961 (in short “The Act”).

**2.1** Ld. Counsel for the assessee relied on the decision of Delhi Bench in the case of Cables News Network reported in 129 TTJ 177(del) and contended that order giving effect is also an appellable order before the ld. CIT(A).

**3.** Ld. D.R. relied upon the orders of authorities below.

**4.** We have heard the rival submissions and perused the materials available on record. We observe that similar issue has come up before the coordinate bench of Chennai in the case of Precot Meridian reported in (2013) 38 taxmann.com 13 (Chen. Trib), wherein the coordinate bench has observed as under:

*First question before us is whether the giving-effect order in which demand for interest under Section 220(2) has been made, is an appealable one or not. The giving-effect orders for both the years are typically worded except in change of date and amounts.....*

**The Section under which giving-effect orders were passed by the Assessing Officer has not been mentioned. It is not as though**

**these are orders passed only for levying interest under Section 220(2) of the Act. The orders show revised computation of total income based on appellate orders. No doubt, if these were simply orders levying interest under Section 222(2) of the Act, it might not have been appealable. But, this particular levy of interest under Section 220(2) is only one of the many items considered in these orders. It can therefore be deemed either as an order passed under Section 154 or passed under Section 143(3) read with Section 250 and 251 of the Act. Be that as it may, it definitely falls within the appealable orders under Section 246(1) of the Act.** No doubt, CIT(Appeals) has relied on the decision of Calcutta High Court in the case of ANZ Grindlays Bank PLC v. CIT [2000] 241 ITR 269/108 Taxman 328, which held that an order charging interest under section 220(2) was not appealable. Nevertheless, in the case of CIT v. Chika Overseas (P.) Ltd. [2012] 209 Taxman 456/23 taxmann.com 315, Bombay High Court had considered a tax-appeal assailing levy of interest under Section 220(2) of the Act. Since there are conflicting decisions on this issue, we are of the opinion that CIT(Appeals) ought have considered the appeals of the assessee and disposed them of on merits, especially so, since assessee appear to be supported by the Circular No.334 dated 3.4.1982 of CBDT. We, therefore, set aside the orders of CIT(Appeals) and remit the issue of levy of interest under Section 220(2) of the Act back to his file for consideration afresh, in accordance with law

**4.1** Similar view has been taken by the coordinate bench of Delhi in the case of **Premnath nagpal Vs ACIT reported in 128 TTJ 53(Del)** wherein the coordinate Bench has observed as under: -

“the view of Revenue is that the completion of assessment has to be taken or read as assessment framed by AO under s. 158BC. However, such an interpretation will be contrary to the well accepted principles of law, according to which the word, “regular assessment” included within its purview even the order passed by ITO finally giving effect to the appellate order and this principle has been enunciated in the aforementioned decision of Calcutta High Court in the case of CIT v. Graphite India Ltd. (supra). The contention of Revenue that the liability computed in assessment framed under s. 158BC should only be construed as “existing liability” as described in s. 132(1)(i) cannot be accepted for the reason that whenever any appellate order is passed against such assessment then the assessment gets merged with that order. According to procedure prescribed in the statute the effect has to be given to the appellate order and after giving effect to that appellate order, the assessment will be considered to be completed

**4.2** In the present case the AO, while giving effect to the MAP directions, in Para 4 of the impugned order has duly mentioned that the impugned order is passed as per rule 44G(10) of Income Tax Rules and the order u/s 143(3) of r.w.s144C(13) of the Income Tax Act. Hence we are of the firm opinion that the CIT(A) has erred in holding that the order giving effect is not an appealable order. Our view is fortified by the decision of the Coordinate Bench quoted above. Therefore, we allow these appeals of the assessee and restore the matter back to the file of Id. CIT(A) with a direction that the Id. CIT(A) will decide the appeals on merits. Needless to say, that Id. CIT(A) will provide sufficient opportunity to the assessee before passing any order.

**5.** In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 7<sup>th</sup> July, 2025

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

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

Bangalore,  
Dated 7<sup>th</sup> July, 2025.  
VG/SPS

Copy to:

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

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**