

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 2415 & 2416/Bang/2024
Assessment Years : 2015-16 & 2016-17

Shri Raghavendra Kumar Kopalle, 1-6-357/1, Plot No. 21, Road No. 41, Narasimha Swami Temple Road, Chaitanyapuri, Hyderabad. Telangana – 500 060. PAN: AHOPK9649J	Vs.	The Income Tax Officer, Ward – 5(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	04-09-2025
Date of Pronouncement	:	04-09-2025

ORDER

PER BENCH

Both these appeals are filed by the assessee challenging the penalty orders of the Ld. ITO, Ward – 5(3)(1), Bangalore both dated 25/02/2020 in respect of the A.Ys. 2015-16 and 2016-17.

2. In both the years, the only dispute is with regard to penalty imposed u/s. 271(1)(c) of the Act which was confirmed by the Ld. CIT(A). when the appeal is pending before the Tribunal, the assessee had informed on

23/01/2025 that he had filed an application under the Direct Tax Vivad se Vishwas Scheme, 2024 by filing form no. 1 on 20/12/2024. The assessee also filed the copies of form no. 1 filed in this regard. Subsequently, the assessee not appeared before this Tribunal. Therefore we directed the Ld.DR on 01/09/2025 to find out the status of the application filed under the said scheme. The Ld.DR at the time of hearing on 04/09/2025, filed the copies of the form 4 issued on 28/04/2025 and 29/04/2025 in respect of the A.Ys. 2015-16 and 2016-17.

3. Recording the said form 4, we dismiss the appeals filed by the assessee as infructuous.

4. In the result, both the appeals filed by the assessee are dismissed as infructuous.

Order pronounced in the open court on 04th September, 2025.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 04th September, 2025.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore