

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 2673/Bang/2025
Assessment Year: 2020-21

The DCIT, Circle – 1(1)(1), Bengaluru.	Vs.	M/s. Alten Global Technologies Private Limited, No. 215, 2 nd Floor, BMTc Building, Bangalore – 560 071 PAN: AAOCA4054D
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri Balusamy N - JCIT

Date of Hearing	:	26-02-2026
Date of Pronouncement	:	07-04-2026

ORDER

PER PRASHANT MAHARISHI, VICE – PRESIDENT

1. ITA 2673/Bangalore/2025 was filed by the Deputy Commissioner of Income Tax, Circle-1(1)(1), Bengaluru, against M/s. Alten Global Technologies Private Limited (Assessee) for the Assessment Year 2020-21. The Appeal challenges the order from the Commissioner of Income Tax (Appeals) dated 02.07.2025, which allowed the Assessee's Appeal against the Assessment Order from the Assessing Officer.
2. The Ld. Assessing Officer is aggrieved and has raised the following grounds:
 - i. *Whether, based on the facts and circumstances of the case, the CIT(A) erred in deleting the disallowance under section 40(a)(i) concerning payments made to Accord North America LLC, USA, by incorrectly*

classifying the services as managerial rather than taxable as FTS/FIS under Section 9(1)(vii) or Article 12 of the India-USA DTAA, without duly considering that the services were technical or consultancy in nature and taxable in India, thereby necessitating TDS under section 195.

- ii. Whether, based on the facts and circumstances of the case, the CIT(A) erred in deleting the disallowance of payments made to Farnborough International Ltd., UK, by concluding, incorrectly, that exhibition/stall charges do not constitute consultancy or managerial services, while disregarding the applicability of section 9(1)(vii) and the resulting TDS obligation.*
 - iii. Whether, based on the facts and circumstances of the case, the CIT(A) erred in deleting the disallowance towards testing services paid to Accord Technology LLC, USA, by misapplying the "make available" test under Article 12(4) of the India-USA DTAA and failing to consider that these services constituted technical services taxable u/s. 9(1)(vii).*
 - iv. Whether, based on the facts and circumstances of the case, the CIT(A) erred in deleting disallowances relating to payroll, tax consultation, work permit, and visa-related services for the assessee's branches in Germany and the UK, by incorrectly applying section 9(1)(vii)(b) and relevant DTAA provisions, without recognizing that such services pertain to the business of the Indian entity and are taxable in India, thus attracting TDS u/s. 195.*
3. The registry notes this Appeal is 52 days late; the Appellate Order was received by the Assessing Officer on 02.07.2025, but the Appeal was filed on 21.11.2025.
4. The application for condonation of delay submitted by the Ld. Assessing Officer is as under: -

"To,
The Assistant Registrar,
No. 51, Behind Jal Bhavan
1 st Cross 4th T' Block Tilak Nagar
Bangalore 560041

Sir/Madam,

Sub: Date:21.11.2025 Request for seeking condonation of delay in filing of Appeals before the Hon'ble ITAT in the case of ALTEN GLOBAL TECHNOLOGIES PRIVATE LIMITED (PAN: AAOCA4054D) for the AY 2020-21 against the order of Ld. CIT(Appeals)- Reg *****

The condonation of delay may kindly be granted for filing of Appeals before the Hon ble ITAT in the case of ALTEN GLOBAL TECHNOLOGIES PRIVATE LIMITED (PAN: AAOCA4054D) for the AY 2020-21 against the order of Ld. CIT(Appeals) in ITBA/NFAC/S/250/2025-26/1078123551(1)) dated 02/07/2025 for the unintentional and unavoidable reasons mentioned here under:

Due to pressing time barring matters and other miscellaneous works, the filing of appeal is delayed by 82 days.

As such, under the circumstances, I humbly pray for the condonation of delay in filing of appeal before the Hon'ble ITAT in the said case for the assessment year 2020-21.

Yours faithfully,

Pela (Pakkiresh Badami,

IRS1/5 Deputy Commissioner of Income Tax, Circle -1(1)(1),

Bengaluru

Copy to: 1. The Principal Commissioner of Income Tax-1, Bengaluru.

2. The Joint Commissioner of Income Tax, Range-1(1), Bengaluru.”

5. The senior departmental representative stated that the delay was due to sufficient cause and requested it be condoned.
6. No representative appeared on behalf of the Assessee; consequently, the Appeal regarding the condonation of delay by the Ld. Assessing Officer has been adjudicated based on the information available in the record.

7. We have thoroughly reviewed the submissions presented by the senior departmental representative, as well as examined the application for condonation of delay submitted by the Ld. Assessing Officer. Upon analysis, we observe that the Ld. Assessing Officer has not provided adequate justification for the late filing of the Appeal, and the precise duration of the delay is also inaccurately stated. The explanation offered cites pressing deadlines and miscellaneous tasks; however, these responsibilities are inherent to the role of the SSC officer. Accordingly, we find no sufficient grounds to condone the delay incurred in the filing of the Appeal.
8. The appeal filed by the Ld. Assessing Officer has been dismissed due to the failure to provide a sufficient explanation for the delay in filing. Consequently, the Appeal stands dismissed.

Order pronounced in the open court on 07th April, 2026.

Sd/-
(SOUNDARARAJAN K)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
VICE-PRESIDENT

Bangalore,
Dated, the 07th April, 2026.

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

By order

Assistant Registrar,
ITAT, Bangalore