



**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR**

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No. 373/Rpr/2014
Assessment Year : 2010-2011

ITO, Ward-Janjgir Champa, Janjgir, Dist: Janjgir, Champa.	Vs.	Mohd Abrar, Prop. Raja Road Lines, Taraimal, PO: Gerewani, Ambikapur Road, Raikgarh
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri O.P.Choaudhary, DR

Date of Hearing : 16/01/ 2018
Date of Pronouncement : 17/01/ 2018

ORDER

Per Pavan Kumar Gadale, JM

This is an appeal filed by the Revenue against the order of the CIT(A)-
Bilaspur, dated 21.8.2014 for the assessment year 2010-2011.

2. The sole issue involved in this appeal is that the CIT(A) erred in deleting the addition of Rs.3,60,14,628/- made by the Assessing Officer u/s. 40(a)(ia) of the Act as no TDS was made on payment made for transportation of consignment goods as required u/s.194C of the I.T.Act, 1961.



5. On appeal, the CIT(A) considering the facts of the case , submission of the assessee and the judicial decisions, deleted the addition by observing as under:

“On careful perusal of material available on record, it is found that similar addition u/s.40(a)(ia) was made by the AO in A.Y. 2007-08 for failure of the appellant to deduct tax at source u/s.194C of the act. The matter was carried to the CIT(A), Bilaspur, who after calling the remand report, allowed relief to the appellant. The revenue opposed the order before the ITAT, Bilaspur Bench, Bilaspur. The Tribunal held that the order of the CIT(A) deleting the addition of Rs.3,08,44,702/- is fortified by the decision in the case of R.R.Carrying Corporation vs ACIT (2009) 126 TTK (CTK) 240. The relevant portion of the order is reproduced verbatim, hereunder:

‘Taking all the facts and circumstances into consideration, we are not inclined to interfere in the finding of the CIT(A), who has deleted the addition of Rs.3,08,44,702/-. This view of CIT(A) is fortified by the decision of Cuttack Bench in the case of R.R.Carrying Corporation(supra). Accordingly, we confirm the order of CIT(A) on the issue.

Following the above of the Hon’ble tribunal, addition u/s.40(a)(ia) on same ground was deleted by the CIT(A), Bilaspur for A.Y. 2008-09 and A.Y. 2009-2010 vide order In ita No.115/2010-11 dated 28.2.2012 and ITA No.121/2011-12 dated 4.12.2012. The issue of impugned addition for the year under reference is also covered by the decision of the Tribunal order in ITA No.120/BSP/2011 dated 12.2.2012 and hence, addition on this count is found to be unsustainable and ,accordingly it is deleted.”

6. Aggrieved by the order of the CIT(A), the revenue is in appeal before us.

7. Before us, Id D.R. submitted that the assessee has not deducted TDS u/s.194C of the Act and the CIT(A) has erred in deleting the addition.

**Copy of the Order forwarded to :**

1.	The Appellant : ITO, Ward-Janjgir Champa, Janjgir, Dist: Janjgir, Champa
2.	The Respondent. Mohd Abrar, Prop. Raja Road Lines, Taraimal, PO: Gerewani, Ambikapur Road, Raikgarh
3.	The CIT(A)- Bilaspur
4.	Pr.CIT- Bilaspur
5.	DR, ITAT, Raipur
6.	Guard file. //True Copy//

BY ORDER,

SR.PRIVATE SECRETARY
ITAT, Raipur