

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "B", BANGALORE**

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
AND**

SMT. BEENA PILLAI, JUDICAL MEMBER

**ITA Nos.471 to 480(Bang)/2019
(Assessment Years : 2013-14 to 2015-16)**

M/s APMG India Certifications Pvt.Ltd.,
Regus Business Centre, E-1, Ground Floor,
Beech, Manyata Embassy Business Park,
Outer Riong Road, Nagawara,
Bangalore-560 045
Pan No.AAICA5537D

Appellant

Vs

The Deputy Commissioner of Income Tax,
CPC- TDS,
Ghaziabad

Respondent

Appellant by : Shri Deepak Chopra, CA

Respondent : Smt P.Renugadevi, JCIT

Date of hearing : 28-11-2019

Date of pronouncement : 29-11-2019

ORDER

PER BENCH:

Present appeals has been filed by assessee against separate ex parte order passed by Ld. CIT(A)-13, Bangalore dated 06/12/18 upholding levy of interest under section 234E of the Act.

2. It has been submitted that assessee did not receive any intimation under section 200A of the Act. However, assessee received letter from ITO (TDS) Ward 1 (1), Bangalore dated 18/01/16 asking to pay outstanding demand.

2.2 It was submitted that for assessment years under consideration, assessee deducted taxes for various quarters, however, there was a delay in filing quarterly statement, for which interest under section 234E was levied.

2.3 It has been submitted that the appeals were subsequently filed before Ld.CIT(A) for which no notice of hearing was received by assessee and Ld.CIT(A) proceeded to decide the issue based upon the information available with him.

3. On the contrary, Ld.Sr.DR, placed reliance upon orders passed by authorities below.

3.1 We have perused submissions advanced by both sides in the light of records placed before us.

Admittedly, Ld.CIT(A) passed ex-parte orders and no notice has been issued to assessee for any of the assessment years under consideration. We are therefore of the opinion, that all these appeals deserves to be set-aside to Ld.CIT (A) to follow due process of law and to decide the case on merits in accordance with law.

Accordingly all appeals filed by assessee is sent back to Ld.CIT (A) for adjudication on merits and to pass detailed order in respect of the same.

In the result all appeals filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 29-11-2019.

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 29-11-2019

***am**

Copy of the Order forwarded to:

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

By Order
Asst. Registrar