

**IN THE INCOME TAX APPELLATE TRIBUNAL: RANCHI BENCH, RANCHI**  
**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**

**I.T.A No.346 to 348/Ran/2018**  
**Assessment Years: 2015-16, 2016-17 & 2017-18**

Sail Refractory Unit, Sail, Bhandaridah, Dist-Bokaro-829132.	vs.	ITO, TDS Ward, Bokaro
PAN/GIR No. : RCHS3060B		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Appellant by	Dr. Bhanu Giri, Advocate
Respondent by	Smt. Nisha Singhmarr, JCIT(DR)

Date of hearing	03.03.2020
Date of pronouncement	03.03.2020

**ORDER**

**S. S. Godara(Oral):**

These assessee's three appeals for assessment years 2015-16, 2016-17 & 2017-18 arise against the Commissioner of Income Tax (Appeals), Hazaribagh, Jharkhand dated 26.09.2018 passed in case no.10439,10440&10441/HZB/2017-18 involving proceedings u/s 201(1) of the Income Tax Act, 1961 (in short 'the Act').

Heard Dr. Bhanu Giri, learned authorised representative for assessee and Smt. Nisha Singhmarr appearing for the department.

2. The assessee's identical sole substantive grievance raised in the instant three appeals challenges correctness of both the lower authorities' action treating it as the assessee in default to the tune of Rs.9,17,348/-, Rs.962,126/- and Rs.7,82,972/-; assessment year wise, respectively after holding it to have deducted but not paid the TDS. I notice from a perusal of CIT(A)'s identical detailed discussion that he himself has held the assessee to have deducted TDS on actual payments than mere provisions. I observe in these facts that the instant issue as to whether the assessee ought to have deducted TDS on mere provisions as well requires factual as well legal adjudication at the Assessing Officer's end. I therefore restore the assessee's instant sole substantive grievance back to the Assessing Officer.

Learned counsel undertakes to appear before the Assessing Officer on or before 31.05.2020 for further proceedings.

3. These assessee's three appeals are allowed for statistical purposes.

Order is pronounced in the open court on 03.03.2020.

Sd/-  
**(S. S. GODARA)**  
**JUDICIAL MEMBER**

Dated: 03.03.2020.

RS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. The CIT concerned
4. The CIT(A) -
5. The DR, ITAT, Ranchi
6. Guard File

BY ORDER

Sr. P.S., ITAT, Ranchi (on Tour)