

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 839/CHNY/2020

निर्धारण वर्ष /Assessment Year: 2013-14

**M/s. Guardian Integrated
Security Services (India) Pvt.
Ltd.,**

No.148, Valluvarkottam High
Road, Nungambakkam,
Chennai – 600 034.

PAN: AADCG 3326R

The Income Tax Officer,
v. TDS Ward-1(2),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 02.03.2022

घोषणा की तारीख/Date of Pronouncement

: 03.03.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-6, Chennai in ITA No.1/CIT(A)-6/2019-20, dated 31.01.2020.

2. At the outset, it is noticed that the CIT(A) had dismissed the appeal as defective because the assessee has not filed any order passed u/s.201(1A), 234E or 220(2) of the Act. The CIT(A) noted that simpliciter recovery notice is not an appealable order and appeal cannot be adjudicated upon. Hence, he dismissed the appeal as defective. Further, it is noticed that this appeal before us also time barred by 202 days and no condonation petition is filed. Since, the appeal itself is not maintainable before us because there is no impugned order before the CIT(A) passed by the lower authorities as envisaged in provisions of section 246A of the Act. We noted that a letter C.No.2/Arrear/2018-19/TDS Ward 1(2)/81 dated 25.02.2019 asking for TDS arrears which reads as under:-

“As per records of this office, a total sum of Rs.10,55,886/- is the undisputable TDS arrears outstanding as on date under the following category:-

Sl.	Type of Arrears	Amount (in Rs.)
1	Late payment Interest u/s.201(1A)	85,006/-
2	Late Filing fee u/s.234E	9,35,848/-
3	Interest u/s.220(2)	35,032/-
4	Manual Demand	000/-
	Total	10,55,886/-

Financial year wise break-up of total area demand in your case, including the above undisputed demand, can be obtained by logging into TRACES portal and by clicking on “Outstanding Demand” at the bottom of left hand corner of the Home Page.

Since, there is no order as envisaged u/s.246A of the Act, we held that the CIT(A) has rightly dismissed the appeal as not-maintainable and hence, the appeal of the assessee is dismissed.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the court on 3rd March, 2022 at Chennai.

Sd/-

(गिरीश अग्रवाल)

(GIRISH AGRAWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 3rd March, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- | | | |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |