

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "A", MUMBAI**

**BEFORE SHRI AMIT SHUKLA, HON'BLE JUDICIAL MEMBER AND  
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

**ITA NOs. 2010, 2011 & 2012/MUM/2022  
(A.Ys: 2016-17, 2018-19 & 2019-20)**

Monopoly Innovations Pvt. Ltd., 42, Emerald Industrial Estate Dheku Villag, Tal Kahlpur Raigadh, Mumbai - 410203  <b>PAN: AAJCM1426C</b>	v.	ACIT – CPC – TDS Aaykar Bhawan, Sector-3 Vaishali, Ghaziabad-201010
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	:	<b>None</b>
<b>Department by</b>	:	<b>Shri Manoj Sinha</b>
<b>Date of Hearing</b>	:	<b>28.09.2022</b>
<b>Date of Pronouncement</b>	:	<b>30.09.2022</b>

**ORDER**

**PER S. RIFAUR RAHMAN (AM)**

1. These appeals are filed by the assessee against different orders of Learned Commissioner of Income Tax, National Faceless Appeal Centre, Delhi [hereinafter in short "Ld.CIT(A)"] dated 30.06.2022, 11.07.2022 and 30.06.2022 for the Assessment Years 2016-17, 2018-19 and 2019-20 respectively, in sustaining the levy of fee u/s. 234E of the Act for default

in furnishing quarterly TDS statements and while passing the intimation u/s. 200A of the Act.

**2.** Since the issues raised in all the appeals are identical, therefore, for the sake of convenience, these appeals are clubbed, heard and disposed off by this consolidated order. We are taking Appeal in ITA.No. 2010/MUM/2022 for Assessment Year 2016-17 as a lead appeal.

**3.** Assessee has raised following grounds in its appeal: -

*"1. The Ld. CIT(A) has erred in law and in facts in dismissing the appeal on the ground that the appellant did not furnish proof of declaration of income and subsequent payment of taxes under VSV Scheme without appreciating that the VSV application by the consequent authority.*

*2. The Ld. CIT(A) erred in law and in facts in not granting reasonable opportunity of being heard to the appellant in terms of natural justice:*

*3. The Ld. CIT(A) has erred in law and in facts in confirming the addition of Rs. 1,07,120/-on account of interest on short/non deduction of TDS and late filing fees:*

*4. The appellant craves leave to add to, alter, amend and/or delete all or any of the foregoing grounds of appeal."*

**4.** In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was sought. Thus, we proceed to dispose off these appeals on merits on hearing the Ld.DR.

**5.** Ld. DR brought to our notice the relevant facts and vehemently supported the orders of the authorities below.

**6.** Considered the submissions of the Ld.DR and material placed on record. We observe from the record that assessee has submitted before the Assessing Officer as well as Ld.CIT(A) that assessee has opted for Vivad Se Vishwas Scheme to settle the disputed tax. However, both the authorities rejected the claim of the assessee for the reason that assessee has not furnished Form No. 4 and Form No.5. They have not considered verifying the claim of the assessee on the above claim, they should have atleast asked the assessee to submit the relevant informations like Form No. 1, 2, and 3 or they should have verified internally with the authorities who are dealing Vivad Se Vishwas Scheme before rejecting the claim of the assessee. Therefore, we are inclined to remit this issue back to the file of Ld.CIT(A) to verify the contention of the assessee in totality and decide the appeal accordingly as per law.

**7.** In the result, appeal filed by the assessee is allowed for statistical purpose.

**8.** Coming to the appeals in ITA.No. 2011 & 2012/Mum/2022 for the A.Y.2018-19 & 2019-20, since facts in these appeals are mutatis

mutandis, therefore the decision taken in ITA.No. 2010/Mum/2022 for the A.Y.2016-17 is applicable mutatis mutandis to these appeals also. Accordingly, the appeals are allowed for statistical purpose.

9. To sum-up, appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on the 30<sup>th</sup> September, 2022.

Sd/-  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**  
Mumbai / Dated 30/09/2022  
Giridhar, SPS

Sd/-  
**(S. RIFAUH RAHMAN)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mum**