



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

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.15/CTK/2022

Assessment Year : 2013-14

Mangaraj Minerals Pvt Ltd., Plot No.475/2, Sambit Villa, Aiginia, Ghatikia, Khandagiri, Bhubaneswar.	Vs.	ITO (TDS)-1, Bhubaneswar
PAN/GIR No.AAGCM 0158 G		
(Appellant)	..	(Respondent)

Assessee by : Shri K.K.Bal, AR

Revenue by : Shri S.C.Mohanty, Sr. DR

Date of Hearing : 25/01/2023

Date of Pronouncement : 25/01/2023

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi, dated 21.12.2021 in Appeal No. ITBA/NFAC/S/250/2021-22/1037972979(1) for the assessment year 2013-14.

2. Shri K.K.Bal, Id AR appeared for the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the assessee had filed a single appeal against a Recovery Letter issued by the Assessing Officer in respect of demand for three financial years being 2012-13, 2013-14 & 2014-15. It was the submission that multiple appeals were supposed to be filed before the Id CIT(A). It was the submission that separate appeals were required to be filed for each of the demand notice for each of the quarters as this related to levy of interest u/s.234E of the Act. It was the submission that as a single appeal had been filed before the Id CIT(A) in place of 10 appeals required to be filed, the Id CIT(A) had dismissed the appeal in *limine*. It was the submission that the assessee has filed the requisite separate appeals before the Id CIT(A) on 29.9.2022 and the defect in filing the appeals has been cured. It was the prayer that the Id CIT(A) may be directed to dispose the appeals in lieu of the present appeal. It was the submission that adequate opportunity has not been granted by the Id CIT(A) to rectify the defect insofar as the appeal had been filed during the peak of the Covid pandemic. It was the submission that the issues may be restored to the file of the Id CIT(A) for readjudication after granting the assessee adequate opportunity to rectify the defect, if any.

4. In reply, Id Sr DR vehemently supported the order of the Id CIT(A). It was the submission that separate appeals had to be filed for each of the quarters. As the assessee had filed a single appeal, the Id CIT(A) was right in dismissing the appeal filed by the assessee.

5. We have considered the rival submissions. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has recognized the factum of the defect in filing of single appeal in respect of multiple demand notices. Having recognized the said defect, it was incumbent upon the Id CIT(A) to grant the assessee adequate opportunities to rectify the defects. In any case, the assessee submits that he has filed separate independent appeals and rectified the defects on 29.9.2022. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication after granting the assessee adequate opportunity to rectify the defect in filing the appeals, if any.

6. In the result, appeal of the assessee stand allowed for statistical purposes

Order dictated and pronounced in the open court on 25/01/2023.

Sd/-
(Arun Khodpia)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 25/01/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Mangaraj Minerals Pvt Ltd.,
Plot No.475/2, Sambit Villa, Aiginia,
Ghatikia, Khandagiri, Bhubaneswar
2. The Respondent: ITO (TDS)-1,
Bhubaneswar
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, concerned
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack