

| आयकर अपीलिय अधिकरण न्यायपीठ, गुवाहाटी।
IN THE INCOME TAX APPELLATE TRIBUNAL
"GUWAHATI" BENCH, GUWAHATI
BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 170/GTY/2020
Assessment Year: 2017-18

M/s. Meghalaya Minerals & Mines Ltd. 202, Royal View 2 nd Floor, Ulubari Guwahati - 781007 [PAN : AADCM8400C]	Vs	Income Tax Officer, TDS-1, Guwahati
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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I.T.A. No. 171/GTY/2020
Assessment Year: 2017-18

M/s. Barak Valley Cements Ltd. 202, Royal View 2 nd Floor, Ulubari Guwahati - 781007 [PAN : AABCB5691A]	Vs	Income Tax Officer, TDS-1, Guwahati
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri D.K. Biswas, Advocate
Revenue by :	Shri N.T. Sherpa, JCIT, D/R

सुनवाई की तारीख/Date of Hearing : 10/01/2023
घोषणा की तारीख /Date of Pronouncement: 20/02/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

Both these appeals are directed at the instance of the assessee against the separate but identical orders of the learned Commissioner of Income Tax (Appeals), Guwahati-1, Guwahati, (hereinafter the "Id. CIT(A)"), even dt. 11/09/2019, passed u/s 250 of the Income Tax Act, 1961 ("the Act"), for Assessment Year 2017-18.

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2. As the issues arising in both the appeals are identical, they were heard together and are being disposed off by way of this common order.

3. We have heard rival contentions and perused the record placed before us.

4. The only issue in the instant two appeals is against the levy of penalty u/s 221 of the Act for the delay in deposit of tax deducted at source (TDS). The undisputed fact before us remains that in the case of assessee M/s. Barak Valley Cements Ltd., during the financial year 2016-17, assessee was required to deposit TDS arrears at Rs.49,47,249/-. As per the chart indexed with the order u/s 221 of the Act dt. 05/03/2019, there is a delay of one month to twelve months in depositing such tax.

Similarly, in case of M/s. Meghalaya Minerals & Mines Ltd., the TDS liability of Rs.15,71,949/- which the assessee was liable to deposit during various dates during the year. There is a delay of two months to twelve months. Details of such delay are also forming part of the order u/s 221 of the Act dt. 05/03/2019. During the proceedings u/s 221 of the Act, no plausible reason was given by both the assessees for the said delay and even before the Id. CIT(A), the assessees failed to appeal nor could place any evidence on record towards the reasons for such delay.

5. Under these facts and circumstances, we fail to find any infirmity in the findings of the Id. CIT(A) confirming the penalty u/s 221 of the Act at Rs.70,000/- in respect of M/s. Meghalaya Minerals & Mines Ltd. and Rs.2,70,000/- in respect of M/s. Barak Valley Cements Ltd. Thus, all the

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M/s. Barak Valley Cements Ltd.

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grounds of appeal raised by the assesseees in these two appeals are dismissed.

6. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the Court on 20th February, 2023 at Guwahati.

Sd/-

**(RAJPAL YADAV)
VICE-PRESIDENT**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 20/02/2023

**SC Sp/2*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण, गुवाहाटी /DR,ITAT, Guwahati,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

**Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Guwahati**