

**THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH `DB, DEHRADUN**

**Before Sh. Saktijit Dey, Judicial Member  
Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 84/DDN/2019: Asstt. Year: 2016-17**

Family Welfare Centre, C/o. Military Hospital, Dehradun, Uttarakhand-248003	Vs.	ACIT, CPC(TDS), Ghaziabad
(APPELLANT)		(RESPONDENT)
<b>PAN No. MRTFO0348F</b>		

**Assessee by : Dr. Smriti Saxena  
Revenue by : Sh. Pramod Kumar Verma, CIT DR**

<b>Date of Hearing: 24.02.2023</b>	<b>Date of Pronouncement: 10.03.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id CIT(A), Dehradun dated 07.05.2019 for Assessment Year 2016-17.

2. The assessee has raised the following grounds of appeal:-

*"1. That on the facts and circumstances of the case, the order on 11.03.2017 passed by the Asst. Commissioner of Income-tax, Centralized Processing Cell-TDS [hereinafter referred to as "the Ld. A.O."] under section 154 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") and as upheld by the Ld. Commissioner of Income-tax (Appeals) -Dehradun [hereinafter referred to as the CIT(A)] is bad at law and void ab initio*

*2. That on the facts and in circumstances of the case, the Ld. CIT (A) Legal Ground erred in dismissing the appeal on technical ground being delay in filing the appeal without appreciating and giving reasonable opportunity to the Appellant to explain the reasons for the delay in spite of appeal fixed and heard three time ie on 28/11/2018. 10/04/2019 and 24/04/2019.*

*3. That on the facts and in circumstances of the case, the Ld. CIT(A) Rs. 2.93,815/- erred in upholding the short deduction of TDS to the tune of Rs. 2,93,815/ under section 201 of the Act.*

*4. That on the facts and in circumstances of the case, the Ld. CIT(A) Rs. 35,256 erred in upholding the interest charged to the tune of Rs. 35,256/ under section 201(1A) of the Act."*

3. Brief facts of the case are that the assessee filed appeal before the first appellate authority with a delay of 15 months. The assessee submitted application for condonation of delay and prayed that due to some unavoidable circumstances and lack of knowledge regarding the provisions the assessee could not file the appeal in time. The Id CIT(A) rejected the plea of the assessee.

4. Aggrieved the assessee, filed appeal before us.

5. Heard the arguments of both the parties and perused the material available on record. The appellant is the DDO responsible for deduction of tax is the sole Doctor working in the Family Welfare Centre, C/o. Military Hospital. The centre do not have any staff and the DDO has drawn the salary for herself and duly paid taxes. We have verified the TDS return of the Centre as well as the Form 26AS of Dr. Smriti Saxena, who was also the DDO and find that all the due taxes have been paid. Hence, keeping in view the peculiarities of the instant case, the appeal of the assessee is hereby allowed.

6. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 10/03/2023.

Sd/-

**(Saktijit Dey)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 10/03/2023**

\*Ajay Kumar Keot, Sr. PS\*