



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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.87/CTK/2020

Assessment Year : 2014-15

Mrs. Banashree Lenka, Rajabagicha, Telenga Bazar, Cuttack-9	Vs.	DCIT, Circle -2(1), Cuttack
PAN/GIR No.AATPL 5689 D		
(Appellant)	..	(Respondent)

Assessee by : None

Revenue by : Shri Kishore Chandra Mohanty, Sr DR

Date of Hearing : 18/05/2023

Date of Pronouncement : 18/05/2023

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A), Cuttack dated 29.10.2019 in Appeal No. 0494 /2016-17 for the assessment year 2014-15.

2. Shri Kishore Chandra Mohanty, Id Sr DR appeared for the revenue. An adjournment letter has been filed on behalf of the assessee. In the adjournment letter, Id counsel for the assessee submits that he is unable to contact the assessee over phone for certain information and documents required to be submitted at the time of hearing of the appeal. The reason

given for adjournment for the appeal is un-substantiated and consequently, same is rejected.

3. Here, it must be mentioned that the appeal has been filed by hand on 16.3.2020. The appeal has been posted for hearing on multiple times and this is the 27th time that the appeal has been posted. This being so, the appeal is being disposed of on merits.

4. In the assessee's appeal, there is only one issue raised which is against the confirmation of addition of Rs.10,30,790/- made by the AO by invoking the provisions of section 40(a)(ia) of the Act on account of non-deduction of requisite TDS. Ld Sr DR has submitted that the assessee has not deducted TDS nor has produced any evidence to substantiate the claim of deduction of TDS. Ld Sr DR also submits that no evidence has been produced before the Id CIT(A).

5. I have considered the submissions of Id Sr DR and gone through the records. A perusal of the order of the Id CIT(A) clearly shows that the Form 26AS as prescribed under Rule 31ACB of the I.T.Rules have not been submitted in respect of non-deduction of TDS. Even after so many opportunities given by the Tribunal, the assessee has not been able to produce any evidence to substantiate its claim. Thus, it is noticed that the evidence of deduction of TDS has not been produced before the Assessing Officer, nor Id CIT(A). Even before the ITAT no submissions have been

made as to why TDS is not to be deducted. Neither has any evidence been produced that the recipients of the payment have offered the amount to tax in their respective returns in the relevant assessment year. The assessee has only submitted the ledger accounts of the recipients. These are not certified by any Chartered Accountants as required by law. This being so, I am of the view that the disallowance as made by the AO and confirmed by the Id CIT(A) does not call for any interference. Consequently, the same stands confirmed.

6. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 18/05/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/05/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Mrs. Banashree Lenka,
Rajabagicha, Telenga Bazar, Cuttack-9
2. The Respondent: DCIT, Circle -2(1),
Cuttack
3. The CIT(A)-, Cuttack
4. Pr.CIT-, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack