

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**Before Sh. C. M. Garg, Judicial Member**

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

**ITA No. 984/Del/2017 : Asstt. Year: 2009-10**

M/s Zoom Vallabh Steel Ltd., 905/906, Indra Darshan Building No. 19, New Links Raod Near Millat Nagar, Andheri West, Mumbai-400053	Vs	JCIT, Range-51, New delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABCD7990A</b>		

**Assessee by : An Application dated 06.07.2023  
Revenue by : Sh. Anuj Garg, Sr. DR**

<b>Date of Hearing: 06.07.2023</b>	<b>Date of Pronouncement: 10.07.2023</b>
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**ORDER**

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

The present appeal has been filed by assessee against the order of Id. CIT(A)-41, New Delhi dated 28.12.2016.

2. Following grounds have been raised by the assessee:

*"1. The learned Jt. Commissioner of Income Tax (TDS), Range-51, New Delhi [hereinafter referred to as the "AO"] erred in levying the penalty of Rs.25,86,269/- u/s 271C of the Income Tax Act, 1961.*

*2. He erred in not considering the submission made by the appellant company by their letter dated 22<sup>nd</sup> April 2014 addressed to the AO and sent to the office of the AO by speed post. [copy of the letter dated 22<sup>nd</sup> April 2014 enclosed for ready reference].*

*3. He further erred in no appreciating the fact that:  
(a) The appellant company had become a sick unit and its plant was closed down resulting in a huge loss.*

*(b) The appellant company was prevented from depositing the TDS on account of reasons beyond the control of the appellant company as its business is totally closed.*

*4. The appellant company therefore humbly prays that the order levying of Rs.25,86,269/- be set aside."*

3. On going through the grounds and statement of fact, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismissed the appeal of the assessee. It was pleaded in the grounds that the submissions of the assessee have not been considered. We find that no prejudice would be caused to the revenue, if an opportunity is given to the assessee to file their submissions. Hence, the matter is being remanded to the file of the Id. CIT(A) to adjudicate the issue on merits. The department would be at liberty to initiate proceedings in accordance with the provisions of Income Tax Act for non-compliance to the notices, if any.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 10/07/2023.

Sd/-

**(C. M. Garg)**  
**Judicial Member**

Sd/-

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

**Dated: 10/07/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**