

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “G” BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA Nos.287 to 290/Del/2023 & 170 to 177/Del/2023**

**[Assessment Year : 2021-22]**

SVP Industries Ltd., 59/15, Satyam House, Guru Ravidas Marg, Kalkaji, South Delhi, New Delhi-110019. <b>PAN-AAECS3637C</b>	vs	ACIT, CPC, TDS, Ghaziabad.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Shivansh Bansal, CA	
<b>Respondent by</b>	Shri Anuj Garg, Sr.DR	
<b>Date of Hearing</b>	20.07.2023	
<b>Date of Pronouncement</b>	20.07.2023	

**ORDER**

**PER BENCH :**

The captioned group of appeals have been filed by the assessee seeking challenge to the demand raised by the Assessing Officer [“AO”] u/s 200A/206CB(1) of the Income Tax Act, 1961 [“the Act”] for 04 different quarters of Assessment Year [“AY”] 2021-22. The assessee had challenged the imposition of demand in four different quarters in relation to alleged default committed in respect of belated deposits of Tax Deducted at Source [“TDS”] on salary (quarterly Form 24) for 04 quarters related to deposits of income other than salary and belated deposit of TCS in quarterly Form 27EQ and consequent delay in filing these respective forms and also imposition of charge of interest u/s 220(2) of the Act.

2. When the matter was called for hearing, Ld. Counsel for the assessee pointed out at the outset, that the order giving rise to demand in question has

been passed by the AO in relation to Financial Year ["FY"] 2020-21 relevant to AY 2021-22 qua different forms of 04 quarters each. The demand so raised under various provisions of the Act namely, section 200A/206CB of the Act and 220(2) of the Act was appealed before Ld.CIT(A). In response to the various captioned appeals, the assessee received notice from the office of Ld.CIT(A) under section 250 of the Act. However, the notices of hearing were issued making reference to AY 2020-21 instead of AY 2021-22 for which the appeals were filed by the assessee. Ld. Counsel for the assessee also adverted our attention to the fact that the notice so issued by Ld.CIT(A) in relation to AY 2020-21 was infructuous inasmuch as the appellate order for AY 2020-21 was already passed and the appeals in relation to AY 2020-21 had already been disposed at the time of issuance of notice in relation to AY 2020-21 appealed against. The Ld. Counsel for the assessee thus pointed out that it is manifest from the records that no notice of hearing whatsoever has been issued in relation to AY 2021-22 in question and consequently, the first appellate proceedings suffers from serious violation of principles of natural justice in entirety. Ld. Counsel for the assessee urged for restoration of the appeals back to the file of Ld.CIT(A) for proper adjudication of the appeals after affording reasonable opportunity of being heard towards these circumstances for alleged default.

3. The Ld. Sr. DR for the Revenue submitted on its part that Ld.CIT(A) has adjudicated the issue in relation to AY 2021-22 but however, notice of hearing appears to have been wrongly issued mentioning AY 2020-21.

4. We have heard the respective sides and perused the material available on record. We find *prima facie* merit in the plea of the assessee towards gross infringement of principles of natural justice. On perusal, it is evident that notices for hearing by the Ld.CIT(A) have been issued in relation to AY 2020-21 where such assessment year was not a subject matter of controversy. The present appeals related to AY 2021-22 for which no notices have been shown to be served on the assessee seeking their defense.

5. We thus, set aside all appellate orders of Ld.CIT(A) appealed against, before us and restore all the captioned appeals to the file of Ld.CIT(A) for fresh adjudication of the subject matter in accordance with law. Needless to say that proper and adequate opportunity shall be given to the assessee while adjudicating the captioned appeals.

6. In the result, all captioned appeals filed by the assessee are allowed for statistical purposes.

Dictated and pronounced in the open Court on 20<sup>th</sup> July, 2023.

**Sd/-**

**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**Sd/-**

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI