

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.183/Ind/2023
(Assessment Year:2014-15)

MP Rajya Sahakari Bank Maryadit 131/11 Apex Bank, Zone-II MP Nagar Bhopal	Vs.	ADIT/ACIT, TDS Bhopal
(Appellant / Assessee)		(Revenue)
PAN: BPLM03419D		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	20.09.2023	
Date of Pronouncement	22.09.2023	

ORDER

PER VIJAY PAL RAO, JM:

This appeal by the Assessee is directed against order dated 17.03.2023 of Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 01.03.2021 arising from order passed by the assessing officer u/s 201(1) /201(1A) of the Act for A.Y.2014-15. The assessee has raised following grounds of appeal:

“1. That on the facts and in the circumstances of the case the order of the learned lower authorities are vitiated on several grounds hence the same may kindly be quashed.

2. That the order of the learned lower authorities passed are unlawful and illegal.

3. That the learned lower authorities were not justified in not allowing proper and meaningful opportunity of being heard.

4. That the various findings of the learned lower authorities are opposed to the facts hence the same may kindly be quashed.

5. That on the facts and circumstances of the case The learned assessing officer erred in making and The Learned CIT Appeals in confirming the action of the learned assessing officer in treating the appellant as assessee in default for short deduction of TDS of Rs.48,559/- and holding liable to pay interest of Rs.40.790/- U/S 201 (1A) of The Act.

6. The above grounds are independent to each other.”

2. None has appeared on behalf of the assessee when this appeal was called for hearing. Since the impugned order is passed ex-parte and for non-prosecution therefore, the bench proposes to hear and disposed of this appeal ex-parte.

3. We have heard Ld. DR and carefully perused the impugned order of the Ld. CIT(A). The Ld. CIT(A) has dismissed the appeal of the assessee for want of any response to the notices issued in para 4 & 5 as under:

”4. Sufficient opportunities of being heard have been given to the Appellant vide the Notices dated 22/11/2022, 29/11/2022, and 23/02/2023. No reply has been filed by the Appellant in response to above notices. Brief statement of facts, as given by the Appellant along with appeal in Form 35, has been perused and the same is as under:-

That the assessee deductor is banking company registered under Banking Companies Act engaged in banking business Where a TDS Survey was conducted on the premises of M P Rajya Sahakari Bank Mydt Bhopal Apex Bank Zone 2 M P Nagar Bhopal the learned assessing officer passed an order considering the person in default for non- deduction of TDS on FDR Interest for the parties who are exempted from TDS with Interest and penalty the order was passed without giving proper time..

5. In the above appeal, no reply has been filed by the Appellant in response to various notices of the appellate authority as stated in para 4 above. After considering the facts in the order of the assessing officer and the findings of the TDS survey carried out at the premises of the appellant dated 29/9/2016, the grounds of appeal of the appellant are dismissed.”

4. Thus, the Ld. CIT(A) has not decided the appeal filed by the assessee on merits by a speaking order but the same has been dismissed summarily for want of any reply on behalf of the assessee in response to notices issued. Therefore, it is manifest from the impugned order that the same is not in accordance with the provisions of section 250(6) of the Act. Accordingly in the facts and circumstances of the case and in the interest of justice the impugned order is set aside and the matter is remanded to the record of the Ld. CIT(A) for fresh adjudication on merits after giving one more opportunity of hearing to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22 .09.2023

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore, 22 .09.2023

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore