

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A" : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.791/PUN./2023
Assessment Year 2013-2014

Dr. Khanade Hospital, 732-A, Leela Chambers, Pune-Satara Road, Bibvewadi, Pune – 411 037 Maharashtra PAN AADFD9569Q	vs.	The Income Tax Officer, (TDS), PMT Bldg., Pune – 411 037. Maharashtra.
Appellant		Respondent

For Assessee :	Shri Sanjay Kshirsagar
For Revenue :	Shri Ramnath P Murkude

Date of Hearing :	11.09.2023
Date of Pronouncement :	28.09.2023

आदेश / ORDER

PER SATBEER SINGH GODARA, JM :

This assessee's appeal, for assessment year 2013-14, arises against the National Faceless Appeal Centre [in short "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1052926968(1), dated 17.05.2023, involving proceedings u/s. 154 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee herein seeks to reverse both the lower authorities action levying "late filing" fee in sec.200A r.w.s.234E proceedings. We note in this clinching factual backdrop that

the learned lower authorities issued the corresponding intimation way back on 22.12.2013 followed by the corresponding rectification dated 02.03.2023 regarding the consequential interest u/sec.220(2) of the Act dated 02.03.2023; as upheld in NFAC's lower appellate discussion before us.

3. Faced with the situation, the Revenue vehemently argued before us that the assessee has nowhere challenged the above stated original sec.200A intimation in order dated 22.12.2013 till date. And that the impugned latter order dated 02.03.2023 is merely consequential in nature since involving interest component thereupon only. We find in this factual backdrop that the assessee's instant appeal does not deserve to be accepted since not having challenged the learned lower authorities original order dated 22.12.2013. We therefore, reject the same with liberty to the assessee to file afresh appeal against the same as per law, in appropriate proceedings. Ordered accordingly.

4. No other ground or argument has been pressed before us.

5. This assessee's appeal is dismissed in above terms.

Order pronounced in the open court on 28.09.2023.

Sd/-
(DR.DIPAK P.RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune; Dated 28th September, 2023.

VBP

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The NFAC, Delhi
4. The Pr. CIT (TDS), Pune.
5. DR, ITAT, "A" Bench, Pune.
6. Guard File.

BY ORDER

// True Copy //

Senior Private Secretary
ITAT, Pune.

S.No.	Details	Date	
1	Draft dictated on	25.09.2023	Sr.PS
2	Draft placed before author	25.09.2023	Sr.PS
3	Draft proposed & placed before the Author	.09.2023	J.M.
4	Draft discussed/approved by Second Member	.09.2023	A.M.
5	Approved Draft comes to the Sr. PS/PS	.09.2023	Sr.PS
6	Kept for pronouncement on	.09.2023	Sr.PS
7	Date of uploading of Order	.09.2023	Sr.PS
8	File sent to Bench Clerk	.09.2023	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		