

।आयकर अपीलीय अधिकरण न्यायपीठ नागपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH : : NAGPUR

[VIRTUAL HEARING AT PUNE]

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

Sr	ITA No(s).	Appellant	Respondent	Asstt . Yr.
1	77/NAG/2020	Shri Pankaj Nandlal Agrawal, Golchha Marg, Nagpur – 440001. PAN: ABEP4572G	Income Tax Officer(TDS), Ward-1(1), Nagpur	2010-11
2	78/NAG/2020			2011-12
3	79/NAG/2020			2013-14
4	80/NAG/2020			2014-15
5	58/NAG/2020	Shri Pankaj Nandlal Agrawal, C/o.D.S.Jogani, Advocate, 640/A, Navnidhi, Tekdi Road, Sadar, Nagpur-440001. PAN: ABEP4572G	Income Tax Officer(TDS), Ward-1(1), Nagpur	2012-13

Assessee by	Shri Dinesh Jogani – AR
Revenue by	Shri Rishi Kumar Bisen – DR
Date of hearing	01/09/2023
Date of pronouncement	06/10/2023

आदेश/ ORDER

PER BENCH :

These four appeals filed by the assessee are against the common order of Id.CIT(Appeals)-2, Nagpur dated 21.02.2020 for A.Y.2010-11, 2011-12, 2013-14 and 2014-15.

1.1 The assessee in ITA No.77/NAG/2020 has raised the following grounds of appeal :

“1. The Order passed u/s 206C(6A)/206C(7) of The Income Tax Act, 1961 and demand raised against assessee is illegal, unjustified, bad-in-law and unwarranted.

2. On the facts and circumstances of case, as well as also in law, the Learned Assessing Officer has erred in treating the assessee as an Assessee in Default for tax and interest for non collection of tax at source. The Learned Assessing Officer has also erred in directing to pay the tax amounting Rs. 1,01,891/- u/s 206C(6A) and interest of Rs. 77,782/- u/s 206C(7) of the Income Tax Act, 1961.”

1.2 Heard both the parties and perused the records.

ITA No.77/NAG/2020 :

2. It is observed that the Id.CIT(A) has directed the Assessing Officer to verify whether in the case of appellant the conditions mentioned the proviso to section 206C(6A) of the Act are applicable or not! At the end the Id.CIT(A) has specifically stated that appeal is allowed for statistical purpose.

3. As per section 251 of the Income Tax Act, 1961, the Id.CIT(A) has power either to confirm, reduce, enhance and annul the assessment order.

3.1. The Id.CIT(A) does not have any power to set-aside the order to the Assessing Officer for verification and cannot decide the appeal as “statistically allowed”.

3.2 In these facts and circumstances of the case, we set-aside the order of Id.CIT(A) for denovo adjudication as per the Act after giving opportunity to the assessee. The assessee shall provide all the necessary document required by the Id.CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

ITA Nos.78, 79 & 80/NAG/2020 :

5. The facts of ITA No.77/NAG/2020 are similar to the facts of ITA Nos.78, 79 & 80/NAG/2020, therefore, our decision in ITA No.77/NAG/2020 shall apply *mutatis mutandis* to these three appeals also, accordingly, grounds of appeal raised by the

assessee in ITA Nos.78, 79 & 80/NAG/2020 are allowed for statistical purpose.

6. In the result, three appeals of the assessee in ITA Nos.78, 79 & 80/NAG/2020 are allowed for statistical purpose.

ITA No.58/NAG/2020 :

7. The facts of ITA No.77/NAG/2020 are similar to the facts of ITA No.58/NAG/2020, therefore, our decision in ITA No.77/NAG/2020 shall apply *mutatis mutandis* to this appeal also, accordingly, grounds of appeal raised by the assessee in ITA No.58/NAG/2020 is allowed for statistical purpose.

8. In the result, appeal of the assessee in ITA No.58/NAG/2020 is allowed for statistical purpose.

9. To sum up, five appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 6th October, 2023.

**Sd/-
(S.S.GODARA)
JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 6th October, 2023/ SGR*

आदेशकीप्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,
नागपुर/ DR, ITAT, Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.