

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.997/PUN/2023
Assessment Year 2014-15

Yashashree Builders and Developers, Swami Suryakiran Society, S.No.16/16, Vishal Nagar, Pimple Nilakh, Pune 411027 Maharashtra PAN : AABYF1726C	Vs.	ITO, TDS-3, Pune
Appellant		Respondent

Assessee by : None
Revenue by : Shri Sourabh Nayak
Date of hearing : 28.02.2024
Date of pronouncement : 28.02.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of CIT(A) in National Faceless Appeal Centre, Delhi dated 27-06-2023 u/s.250 of the Income Tax Act, 1961 ('the Act') for the Assessment Year 2014-15.

2. When the appeal was called on, none appeared on behalf of the assessee despite due service of notice of hearing. We, therefore,

proceed to dispose of the appeal *ex parte qua* the assessee and after hearing the ld. DR.

3. Briefly, the facts of the case are that the Dy. Commissioner of Income Tax, CPC (TDS), Ghaziabad issued an intimation u/s 200A r.w.s.154 of the Income Tax Act, 1961 ('the Act') for the assessment year 2015-16 levying late fee for four Assessment Years namely; 2014-15, 2015-16, 2016-17 & 2017-18 under the provisions of section 234E at Rs.21,600/-. It was stated that the appellant had failed to deliver or cause to be delivered a statement within the time prescribed in section 200(3)/206C(3) of the Act and made liable for late fees. Being aggrieved by the said intimation, an appeal was filed before the NFAC, who vide impugned order, chose to dismiss the appeal.

4. Being aggrieved by the above decision of the NFAC, the appellant is in appeal before us in the present appeal.

5. After hearing the ld. DR and perusing the relevant material on record, we find that the assessee had filed the present appeal impugning letter dt. 09-08-2018 intimating demand issued by the ITO, TDS-3. The appellant filed the appeal against the intimation of pending demand which is not an appealable order u/s.246(1A) of

the Act. Therefore, the CIT(A) has rightly dismissed the appeal as not appealable. Accordingly, appeal of the appellant is dismissed.

6. In the result, the appeal is dismissed.

Order pronounced on this 28th day of February, 2024.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28th February, 2024

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A) concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

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