

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

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.08/PUN/2024 (E-Appeal)

निर्धारण वर्ष : Assessment Year : 2018-19

Monopoly Innovations Private Limited, 42, Emerald Ind. Estate, Dheku Vill, Tal. Khalpur, Dist. Raigadh – 410203 Maharashtra PAN : AAJCM1426C	Vs.	National e-assessment Centre, Delhi, Delhi
Appellant		Respondent

Assessee by : None
Revenue by : Shri Ramnath P. Murkude

Date of hearing : 16.05.2024
Date of pronouncement : 16.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre, Delhi (NFAC) dated 22.03.2023 for the assessment year 2018-19.

2. Briefly, the facts of the case are as under :

The appellant is a company engaged in the business of manufacturing of Vegetable oils, Animal oils and Fats. The Return of Income for the A.Y. 2018-19 was filed on 07.03.2019 declaring total income of Rs.94,43,800/-. The said return was processed u/s.143(1) on

14.06.2019 assessing the total income at Rs.97,30,372/- and also levying interest u/s.234E of the Income-tax Act, 1961 (hereinafter referred to as 'The Act'). The case was selected for the scrutiny and the assessment came to be completed u/s.143(3) vide order dated 05.02.2021 without making any modification to the Intimation u/s.143(1) of the Act.

3. Being aggrieved by the said assessment order, an appeal was filed before the CIT(A)/NFAC challenging the very levy of interest u/s.234E of the Act amounting to Rs.2,86,570/-. The CIT(A)/NFAC interpreting the machinery provisions of section 200A confirmed the action of the AO in levying the interest u/s.234E.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing.

6. The Id. Sr. DR placing reliance on the orders of the authorities below prayed for confirming the same.

7. After hearing the Id. Sr.DR and perusing the relevant material, we proceed to dispose of the appeal on merits. The only issue that arises for our consideration in the present appeal is with regard to levy of interest u/s.234E of the Act. We find that in the present case interest was levied in the intimation u/s.143(1). Thus, the cause of action had arisen in the proceedings u/s.143(1) of the Act, not in the proceedings u/s.143(3) of

the Act. If the assessee is aggrieved by the action of the CPC in levying interest u/s.234E, the only remedy is to challenge the intimation u/s.143(1) by following the process known to the law. Such issues cannot be raised in the order passed u/s.143(3) of the Act as it is mere consequential to the proceedings u/s.143(1). Therefore, the appeal is not maintainable, accordingly dismissed as not maintainable.

8. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 16th day of May, 2024.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th May, 2024
Satish

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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