

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "G" BENCH : MUMBAI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.No.1671/Mum./2024
Assessment Year 2015-2016

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| M/s. Sahara India Commercial Corporation Ltd., CTS 40-44, Sahara India Point, S.V. Road, Goregaon (West), Mumbai - 400 104. Maharashtra. PAN MUMS18866B | vs. | The Assistant Commissioner of Income Tax, OSD TDS Circle – 2(2), Aaykar Bhavan, Room No.311, 3 rd Floor, Cumbala Hil, MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai. PIN – 400 026. Maharashtra. |
| (Appellant) | | (Respondent) |

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| For Assessee : | -None- |
| For Revenue : | Shri Dr. Kishor Dhule, CIT-DR |

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| Date of Hearing : | 08.07.2024 |
| Date of Pronouncement : | 11.07.2024 |

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal, for assessment year 2015-2016,
arises against the order of the Addl./JCIT(A)-2, Nagpur, Nagpur's
Din and Order No. ITBA/APL/S/250/2023-24/1060550376(1) dated

06.02.2024, in proceedings u/s.201(1A) of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee’s behest. It is accordingly proceeded ex-parte.

2. It emerges at the outset with the able assistance coming from the Revenue side that the Addl/JCIT(A)-2, Nagpur’s lower appellate discussion herein in pages 4 to 7 under challenge has quoted the assessee’s alleged non-cooperation in the course of lower appellate proceedings, for upholding the Assessing Officer’s action raising sec.201/201(1A) TDS demand of Rs.189,65,17,647/- without either framing the points of determination or recording any detailed discussion thereupon as prescribed u/se.250(6) of the Act.

3. Learned DR vehemently supported both the learned lower authorities action holding the assessee as the assessee-in-default u/sec.201(1) r.w.s. 201(1A) of the Act. He fails to dispute the foregoing clinching observation of the Addl/JCIT(A)-2, Nagpur’s non-compliance to sec.250(6) of the Act hereinabove. Faced with this situation, we deem it appropriate in the larger interest of

justice to restore the assessee's instant appeal back to the Addl./JCIT(A)-2, Nagpur for his afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 11.07.2024

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Mumba, Dated 11th July, 2024

VBP/-
Copy to

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| 1. | The applicant |
| 2. | The respondent |
| 3. | The Pr. CIT, Mumbai concerned |
| 4. | D.R. ITAT, "D" Bench, Pune. |
| 5. | Guard File. |

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.