

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER**

**ITA No.1935/M/2024
Assessment Year: 2014-15**

M/s. Samrat Associates, 1 st Floor, Hotel Regal Palace, Tata Road No.1, Opera House, Mumbai – 400 004 PAN: ABKFS0559D	Vs.	Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), DCIT 19(3), Piramal Chamber, Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Hitesh Jain, A.R.
Revenue by : Shri Manish Ajudiya, Sr. A.R.

Date of Hearing : 16 . 07 . 2024
Date of Pronouncement : 22 . 07 . 2024

O R D E R

Per : Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2014-15 arises against the National Faceless Appeal Centre(NFAC) Delhi's DIN & order No.ITBA/NFAC/S/250/2023-24/1061191048(1) dated 20.02.2024, in proceedings under section 143(3) of the Income Tax Act, 1961 (in short 'the Act').

2. Heard both the parties at length. Case files perused.

3. The assessee pleads the following substantive grounds in the instant appeal:

“1. The National Faceless Appeal Centre Commissioner of Income-tax (Appeals) [CIT(A)] has erred in dismissing the appeal without providing due opportunity of being heard. On the facts and circumstances of the case and in law, order passed by the CIT(A) is unjustified, illegal, against the provision of the Act and against the principles of natural justice.

The below grounds are without prejudice to ground no 1:

2. The learned CIT(A) has erred in confirming the action of Ld. AO of disallowing interest paid to BMW Finance Services Private Limited amounting to Rs.1,80,622/ on the grounds that TDS under section 194A has not been deducted. On the facts and circumstances of the case and in law, disallowance made of Rs. 1,80,622/- under section 40(a)(ia) of the Act ought to be deleted.

3. The learned CIT(A) has erred in confirming the action of Ld. AO of disallowing contract payments amounting to Rs. 7,59,751/- on the grounds that TDS under section 194C has not been deducted. On the facts and circumstances of the case and in law, disallowance made of Rs. 7,59,751/- under section 40(a)(ia) of the Act ought to be deleted.

4. The appellant craves leave to add, alter, amend and/or rescind any grounds of appeal during the course of the hearing.”

4. We have given our thoughtful consideration to vehement rival submissions against/in support of both the learned lower authorities' findings invoking section 40(a)(ia) disallowance(s) on account of the assessee's alleged failure in not deducting TDS u/s. 194(A) regarding interest payments made on car loan and contractual payments; involving varying sums respectively. Learned departmental representative vehemently submitted that the CIT/NFAC herein had indeed afforded numerous opportunities to the assessee which the latter failed to avail. We note in this factual matrix even if the Revenue's foregoing technical argument is accepted, the fact remains that the learned CIT/NFAC's findings in pages 7 to 8 have neither framed any points of deduction nor is there any detailed adjudication there upon as contemplated u/s 250(6) of the Act. This is despite the fact that the assessee filed written submissions/statement of facts admittedly in course of the lower appellate proceedings. Faced with this situation, we restore the instant appeal back to the learned CIT/NFAC for its

appropriate adjudication as per law subject to a rider that it shall be assessee's risk and responsibility only to plead and prove all the relevant facts in consequential proceedings within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in the open court on 22.07.2024.

**Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.