

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.1693/Chny/2024
निर्धारण वर्ष/Assessment Year: 2013-14

The Assistant Commissioner of
Income Tax,
Corporate Circle 1(1),
Chennai.

Vs. Hi Tech Arai Private Limited,
No. 33, Sarojini Street, Tallakullam
H.O. Madurai, North Madurai 625 002.

[PAN: AAACH3917N]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. Gouthami Manivasagam, JCIT
प्रत्यर्थी की ओर से/Respondent by : Shri R. Vijayaraghavan, Advocate
सुनवाई की तारीख/ Date of hearing : 08.10.2024
घोषणा की तारीख /Date of Pronouncement : 09.10.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the Revenue is directed against the order dated 13.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2013-14.

2. The Appellant-Revenue only effective ground in challenging the action of the Id. CIT(A) in deleting the disallowance for belated remittance of TDS without verifying whether the actual deduction of tax was done on 25.03.2013 on the impugned royalty payments.

3. At the outset, we note that the Assessing Officer made disallowance of expenditure for which TDS was not remitted within the due date vide para 6 & 6.1 of the assessment order. On perusal of the same, we note that the assessee deducted the amount of ₹.64,95,402/- as TDS for royalty payment for the period of 01.04.2012 to 30.09.2012. The assessee remitted the said TDS amount into Government account on 29.04.2013. According to the Assessing Officer, the said remittance should have been made on or before 7 days from the end of month in which the deduction is made i.e., 07.10.2012.

4. The Id. AR Shri R. Vijayaraghavan, Advocate drew our attention to Rule 30(2) of Income Tax Rules, 1962, which is reproduced at page 7 of the assessment order. According to him, the assessee has time upto 30.04.2013. The Id. AR further refers to the details which are at page 4 of the impugned order. He argued the Id. CIT(A), by examining the said details, given relief in favour of the assessee. Further, he argued that it may be remitted to the Assessing Officer for verification of the Assessing Officer as reproduced in page 4 of the impugned order.

5. The Id. DR Ms. Gouthami Manivasagam, JCIT did not dispute the same.

6. On perusal of page 17 of the impugned order, we note that the Id. CIT(A) found satisfied with the submissions of the assessee that the TDS deducted for the royalty paid from April, 2012 to September, 2012 has due date upto the period 30.04.2013. Since it is not verified by the Assessing Officer, we deem it proper to remit the matter to the file of the Assessing Officer for his fresh examination and pass order in accordance with law. The assessee is at liberty to file evidence to substantiate its claim, if any. Thus, the ground raised by the Revenue is allowed for statistical purposes.

7. In the result, the appeal filed by the Revenue is allowed for statistical purposes.

Order pronounced on 09th October, 2024 at Chennai.

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 09.10.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.