



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.398/CTK/2024: Assessment Year :2016-17
ITA No.399/CTK/2024: Assessment Year :2017-18
ITA No.400/CTK/2024: Assessment Year :2019-20
ITA No.401/CTK/2024: Assessment Year :2018-19

ABC Transcarriers private Limited., 16A, BJB Nagar, Kalpana Area, Bhubaneswar	Vs.	ACIT, Circle, TDS, Bhubaneswar
PAN/GIR No.AAICA 3634 R		
(Appellant)	..	(Respondent)

Assessee by : Shri P.R.Mohanty, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 16/10/2024
Date of Pronouncement : 16/10/2024

ORDER

Per Bench

These four appeals filed by the assessee against the separate orders of the Id Addl/JCIT(A)-1, Guwahati dated 31.5.2024 in Appeal No. NFAC/2015-16/10206287, NFAC/2016-17/10206289, NFAC/2018-19/10206289 & NFAC/2015-16/10206296 for the assessment year 2016-17, 2017-18, 2019-20 and 2018-19, respectively.

2. Shri P.R.Mohanty, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. All the appeals are time barred by 59 days. The assessee has filed condonation petition supported by affidavit stating the reasons that due to non-verification of income tax portal on regular basis by the authorized representative of the assessee, the appeal against the orders of Id CIT(A) could not be filed within the stipulated time and, therefore, there was delay of 59 days. It is prayed that the delay in filing the appeals be condoned. This contention of the assessee has not been found to be false. Therefore, we condone the delay of 59 days and admit the appeals for hearing.

4. It was submitted by Id AR that the Id Addl/JCIT(A)-1, Guwhati has dismissed the appeals filed by the assessee due to non-representation before him. It was submitted by Id AR that in this case TDS has been deducted and deposited in the Government account and furnished the evidences and details of interest due and copy of TDS deposit challan. It was the submission despite the above, the AO has proceeded to pass the order u/s.201(1)(1A) of the Act without asking for any other details from the assessee. It was the submission that the Id CIT(A) has also confirmed the addition made by the AO on the ground that no details, documents or submission have been provided by the assessee substantiating its grounds of appeal. He submitted that if one more opportunity is allowed, the assessee would be able to furnish all the documents before the AO that the

TDS has been deducted and deposited in the Government account. Ld Sr DR did not object to the request of Id AR of the assessee.

5. We have considered the rival submissions. It is claimed by Id AR that TDS has been deducted and same is deposited in the Government account. However, it is the contention of the revenue that no evidence has been produced by the assessee to support his contention. A perusal of the order of Id CIT(A) shows that the Id CIT(A) has passed the order due to non-representation by the assessee before him. It is the prayer of Id AR before us if one more opportunity is granted, the assessee would furnish all the documents/evidence that the TDS has been deducted and deposited in the Government account. In view of above, in the interest of justice, the issues in these appeals are restored to the file of the Assessing Officer to readjudicate the issues and pass necessary orders as per law. If the assessee proves with necessary evidences that the TDS has been deducted and paid to the Government account, the Assessing officer is directed to allow the claim of the assessee.

6. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 16/10/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 16/10/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : ABC Transcarriers private Limited., 16A, BJB Nagar, Kalpana Area, Bhubaneswar
2. The Respondent: ACIT, Circle, TDS, Bhubaneswar
3. The Addl/JCIT(A)—1, Guwahati
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, CUTTACK

