

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची
IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RATNESH NANDAN SAHAY, AM

(THROUGH : HYBRID MODE)

आयकर अपील सं./ITA Nos.114 to 116/RAN/2024

(निर्धारण वर्ष / A.Y.s :2013-2014, 2014-2015 & 2015-2016)

M/s Bharat Coking Coal Limited, Corporate Accounts & Taxation Department, The G.M.Koyla Bhawan Koyal Nagar, BCCL Township, Dhanbad	Vs.	ACIT (TDS Circle), Dhanbad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACB 7934 M		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri M.K.Choudhary & Shri Devesh Poddar, Advocates
राजस्व की ओर से /Revenue by	:	Shri Amitabh Kumar Sinha, CIT-DR

सुनवाई की तारीख / Date of Hearing	:	03/04/2025
घोषणा की तारीख/ Date of Pronouncement	:	03/04/2025

आदेश / O R D E R

Per Bench :

These are the appeals filed by the assessee against the separate orders of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, all dated 25/01/2024, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1060142968(1), ITBA/NFAC/S/250/2023-24/1060143462(1) & ITBA/NFAC/S/250/2023-24/1060143195(1) for the assessment years 2013-2014, 2014-2015 & 2015-2016, respectively.

2. Shri M.K.Choudhary and Shri Devesh Poddar, Advocates appeared on behalf of the assessee in all the three cases and Shri Amitabh Kumar Sinha, CIT-DR appeared on behalf of the revenue.

3. It was the submission of the Id. AR that the order of the Id. CIT(A) is an *ex-parte* order and the AO has passed the order u/s.206C(6A)/206C(7) of the Act holding that the assessee had not deducted TCS as required. It was the submission that the AO has held that the assessee has not been able to provide Form Nos.27C and the same could not be verified. It was the prayer that the issues involved in all these appeals may be restored to the file of AO for verification of Form Nos.27C as also to examine as to whether the list of persons whom the AO has annexed to his order, have offered their income to tax in their respective returns of income.

4. In reply, Id. CIT-DR submitted that no direction should be given to the AO and that the AO's decision should be unfettered.

5. We have considered the rival submissions. Admittedly, the assessee has not represented its case before the Id. CIT(A). A perusal of the order of the AO also clearly shows that Form Nos.27C have not been produced by the assessee. This being so, in the interest of justice, the issues in all the appeals are restored to the file of AO for readjudication after granting the assessee adequate opportunity of being heard to substantiate its case and to produce the required Form Nos.27C. No fetter has been put on the AO and a liberty is granted to the AO to examine all such evidences as are required to be provided by the assessee. It may also be mentioned here that as the AO himself has extracted the list of persons in respect of whom the TCS was required to be deducted and it is not within the control of the assessee to produce any evidence as to whether such persons have offered the said amount as income in their

returns, the AO may assist the assessee in obtaining information where necessary as inter departmental information can be sought by the AO.

6. In the result, all the three appeals of the assessee are partly allowed

Order dictated and pronounced in the open court on 03/04/2025.

Sd/-
(RATNESH NANDAN SAHAY)
लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 03/04/2025

Prakash Kumar Mishra, Sr.P.S

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

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi