

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

ITA Nos.385 & 426/Kol/2022
Assessment Years: 2017-18 & 2018-19

| | | |
|--|-----|----------------------------|
| Tata Consumer Products Ltd. (erstwhile Tata Global Beverages Ltd.) 1, Bishop Lefroy Road, Kolkata-700020. (PAN: AABCT0602K) | Vs. | DCIT, Circle-4(1), Kolkata |
| (Appellant) | | (Respondent) |

Present for:

Appellant by : Shri Ram Sehadri, CA
Respondent by : Shri Praveen Kishore, CIT, DR

Date of Hearing : 07.05.2025
Date of Pronouncement : 07.05.2025

ORDER

Per Bench :

The captioned two appeals filed by the assessee is against the orders of the Ld. ACIT, Circle-4(1), Kolkata u/s. 144C(13) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") dated 31.05.2022 for the assessment years 2017-18 and 2018-19.

2. Shri Ram Sehadri, Ld. CIT(A) represented on behalf of the assessee and Shri Praveen Kishore, CIT DR appeared on behalf of the revenue.

3. It was submitted by the Ld. AR that the Ld. DCIT, DRP-2, New Delhi has categorically mentioned that the DRP direction u/s. 144C(5) for the AY 2017-18 had been uploaded to the ITBA portal on 25.02.2022. A copy of the e-mail has been placed before us which reads as follows:

Fw: FW: Tata Consumer Products Limited : AY 2017-18 : AABCT0602K : Request for date of dispatch of DRP directions

Jai Soni (IN) <jai.soni@pwc.com>

Fri 12/8/2023 4:38 PM

To:Amulya K (IN) <amulya.k@pwc.com>

Cc:Himani Sheth (IN) <himani.sheth@pwc.com>;ADITYA Kejriwal (IN) <aditya.b.kejriwal@pwc.com>

📎 1 attachments (560 bytes)

Card for "Delhi DCIT & Secretary [DRP-2]" <delhi.secretary.drp2@incometax.gov.in>.vcf;

For AY 2017-18

From: Arun Ramachandran <Arun.Ramachandran@tataconsumer.com>

Sent: Friday, July 28, 2023 3:38 PM

To: Himani Sheth (IN) <himani.sheth@pwc.com>; Jai Soni (IN) <jai.soni@pwc.com>

Cc: Gowri Manohari <Gowri.Manohari@tataconsumer.com>; Saurabh Kedia (IN) <saurabh.kedia@pwc.com>

Subject: FW: FW: Tata Consumer Products Limited : AY 2017-18 : AABCT0602K : Request for date of dispatch of DRP directions

Hi Himani, Jai,

FYI

Regards,
Arun

From: Delhi DCIT & Secretary [DRP-2] <delhi.secretary.drp2@incometax.gov.in>

Sent: Friday, July 28, 2023 3:10 PM

To: Arun Ramachandran <Arun.Ramachandran@tataconsumer.com>

Subject: Re: FW: Tata Consumer Products Limited : AY 2017-18 : AABCT0602K : Request for date of dispatch of DRP directions

Caution: External Mail - Do not click on links / enter passwords
Madam/Sir

Please refer to the trailing mail.

In this regard, it is hereby informed that the requisite information with respect to the captioned case is as under:

1. The DRP directions u/s 144C(5) of the IT Act, 1961 vide DIN ITBA/DRP/M/144C(5)/2021-22/1040132143(1) was uploaded on ITBA portal on 25.02.2022.

The directions were sent through Speed Post as per details under:

| | Dated | Speed Post Ref. No. |
|-------------------------------------|------------|---------------------|
| National Faceless Assessment Centre | 28.02.2022 | ED071551899IN |
| DCIT/ACIT, TP-2, Kolkata | 28.02.2022 | ED071551908IN |

2. While uploading the directions on ITBA, the directions were sent to the updated pre-filled email id of the assessee on the Income Tax Portal. Further, the directions were sent

though speed post to the address of the assessee i.e. 1, Bishop Lefroy Road, Road, Kolkata-700020, West Bengal on 28.02.2023 [Speed Post Ref. No. ED0715519111]

3. Refer to Sl. No. 1 above.

Regards

DCIT/Secretary,
DRP-2, Delhi

On 29/06/23 11:22 AM, Arun Ramachandran <Arun.Ramachandran@tataconsumer.com> wrote:

Respected Sir,

We hope you are doing well.

We write with reference to the DRP proceedings for Tata Consumer Products Limited ('the assessee' or 'the company') for AY 2017-18, wherein the Ld. DRP Panel issued the directions dated February 24, 2022 in F.No. DRP-2/Del/2021-22/1247 under section 144C(5) of the Act.

The assessee humbly requests your goodself to provide the following details -

- 1) Date of dispatch of DRP directions to the National E- Assessment Centre ("NeAC"), Ld. Jurisdictional Assessing Officer ("Ld. AO") and the Ld. Transfer Pricing Officer ("Ld. TPO") and the date of receipt of the said directions in the offices of the NeAC, Ld. AO and Ld. TPO, in case a physical copy of directions were sent by speed post. In case the DRP directions were sent by email to the NeAC, Ld. AO and Ld. TPO, the company requests your goodself to provide the email sent time and email delivery time details.
- 2) The DRP directions were not received by the assessee from your office (neither in physical copy nor email). Hence, it is humbly requested if your goodself can provide the mode of dispatch to the assessee whether in physical copy or email. If sent in physical copy, please provide date of dispatch by DRP and receipt by the company. If sent by email, request to provide email date, sent time, delivery time details, and email ID to which it was sent to the assessee.
- 3) Date on which the DRP directions was uploaded on the income tax e-filing portal.

We will be much obliged for your goodself's response in this regard.

Regards,
For Tata Consumer Products Limited
Arun Ramachandran
Authorised Signatory

----- Forwarded message -----

From: Arun Ramachandran <Arun.Ramachandran@tataconsumer.com>

Date: Wed, Feb 23, 2022 at 11:13 AM

Subject: RE: Tata Consumer Products Limited : AY 2017-18 : AABCT0602K : Additional documents requested during course of hearing on 21 Feb 2022 (Email 1/2)

To: delhi.secretary.drp2@incometax.gov.in <delhi.secretary.drp2@incometax.gov.in>

Dear Sir,

Part 2 attached.

Thanking You,
For **Tata Consumer Products Limited**
Arun Ramachandran
(Authorised Signatory)

From: Arun Ramachandran
Sent: Wednesday, February 23, 2022 11:09 AM
To: delhi.secretary.drp2@incometax.gov.in
Subject: Tata Consumer Products Limited : AY 2017-18 : AABCT0602K : Additional documents requested during course of hearing on 21 Feb 2022 (Email 1/2)

Dear Sir,

This is with reference to the ongoing DRP proceedings for Tata Consumer Products Limited (PAN : AABCT0602K) for AY 2017-18, which was heard on 21 February 2022. As requested during the course of hearing, please find the letter along with relevant annexures attached herewith for your reference and consideration. The annexures are being sent in two emails due to size constraints.

We shall be happy to provide any further clarifications required in this regard.

Thanking You,
For **Tata Consumer Products Limited**
Arun Ramachandran
(Authorised Signatory)

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Regards,

DCIT/ Secretary,
DRP-2, Delhi

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4. Similarly, for the assessment year 2018-19, the e-mail specifically clarifies that the directions of the DRP u/s. 144C(5) was uploaded on the ITBA portal on 07.03.2022, which reads as follows:

Fw: Tata Consumer Products Limited : AY 2018-19 : AABCT0602K : Request for date of dispatch of DRP directions

Jai Soni (IN) <jai.soni@pwc.com>

Fri 12/8/2023 6:04 PM

To: Amulya K (IN) <amulya.k@pwc.com>

Cc: Himani Sheth (IN) <himani.sheth@pwc.com>; ADITYA Kejriwal (IN) <aditya.b.kejriwal@pwc.com>

1 attachments (560 bytes)

Card for "Delhi DCIT & Secretary [DRP-2]" <delhi.secretary.drp2@incometax.gov.in>.vcf;

For AY 2018-19..

Regards,
Jai

From: Arun Ramachandran <Arun.Ramachandran@tataconsumer.com>

Sent: Friday, July 28, 2023 3:24 PM

To: Himani Sheth (IN) <himani.sheth@pwc.com>; Jai Soni (IN) <jai.soni@pwc.com>

Cc: Gowri Manohari <Gowri.Manohari@tataconsumer.com>; Saurabh Kedia (IN) <saurabh.kedia@pwc.com>

Subject: FW: Tata Consumer Products Limited : AY 2018-19 : AABCT0602K : Request for date of dispatch of DRP directions

Hi Himani, Jai,

FYI

Regards,
Arun

From: Delhi DCIT & Secretary [DRP-2] <delhi.secretary.drp2@incometax.gov.in>

Sent: Friday, July 28, 2023 3:08 PM

To: Arun Ramachandran <Arun.Ramachandran@tataconsumer.com>

Subject: Re: Tata Consumer Products Limited : AY 2018-19 : AABCT0602K : Request for date of dispatch of DRP directions

Caution: External Mail - Do not click on links / enter passwords
Madam/Sir

Please refer to the trailing mail.

In this regard, it is hereby informed that the requisite information with respect to the captioned case is as under:

1. The DRP directions u/s 144C(5) of the IT Act, 1961 vide DIN ITBA/DRP/M/144C(5)/2021-22/1040952421(1) was uploaded on ITBA portal on 17.03.2022. The directions were sent through Speed Post as per details under:

| | Dated | Speed Post Ref. No. |
|-------------------------------------|------------|---------------------|
| National Faceless Assessment Centre | 22.03.2022 | ED071552965IN |
| DCIT/ACIT, TP-2, Kolkata | 22.03.2022 | ED071552979IN |

2. While uploading the directions on ITBA, the directions were sent to the updated filled email id of the assessee on the Income Tax Portal.
3. Refer to Sl. No. 1 above.

Regards,

DCIT/Secretary,
DRP-2, Delhi

On 29/06/23 02:37 PM, **Arun Ramachandran** <Arun.Ramachandran@tataconsumer.com> wrote:

Respected Sir,

We hope you are doing well.

We write with reference to the DRP proceedings for Tata Consumer Products Limited ('the assessee' or 'the company') for AY 2018-19, wherein the Ld. DRP Panel issued the directions dated March 11, 2022 in F.No. DRP-2/Del/2021-22/1321 under section 144C(5) of the Act.

The assessee humbly requests your goodself to provide the following details -

- 1) Date of dispatch of DRP directions to the National E- Assessment Centre ("NeAC"), Ld. Jurisdictional Assessing Officer ("Ld. AO") and the Ld. Transfer Pricing Officer ("Ld. TPO") and the date of receipt of the said directions in the offices of the NeAC, Ld. AO and Ld. TPO, in case a physical copy of directions were sent by speed post. In case the DRP directions were sent by email to the NeAC, Ld. AO and Ld. TPO, the company requests your goodself to provide the email sent time and email delivery time details.
- 2) The DRP directions were received by the assessee in physical copy by speed post. In case the DRP directions were also sent by email, request to provide email date, sent time, delivery time details, and email ID to which it was sent to the assessee.
- 3) Date on which the DRP directions was uploaded on the income tax e-filing portal.

We will be much obliged for your goodself's response in this regard.

Regards,
For Tata Consumer Products Limited
Arun Ramachandran
Authorised Signatory

The information transmitted, including any attachments, is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited, and all liability arising therefrom is disclaimed. If you received this in error, please contact the sender and delete the material from any computer. Please note if the e-mail address include "TPR", the sender of this e-mail is a third party resource, and not an employee, who has been specifically authorized to correspond routine matters related to the project only. For any clarification with regard to any non-routine or engagement specific deliverables please contact the assigned project manager/ project partner.

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Regards,

ITO/ Secretary,
DRP-2, Delhi

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5. It was the submission that consequently, for the assessment year 2017-18 the assessment order gets time barred as on 31.03.2022 for the AY 2017-18 and 30.04.2022 for the AY 2018-19. It was the submission that as per the provisions of section 144C(13) the time limit for completion of the assessment order was one month from the end of the month in which the directions are received from the DRP. It was the submission that the assessment orders have reportedly been passed on 21.05.2022 which was beyond the period of limitation for both the assessment years. It was the submission that consequently, both the assessment orders are liable to be quashed.

6. The Ld. AR has also placed before us the decision of the Coordinate Bench of this Tribunal in which one of us was the author in the case of Vibgyor Printing & Packaging P. Ltd. Vs. ACIT, ITA No. 2615/Kol/2024 dated 04.04.2025 wherein the Coordinate Bench of this Tribunal in para 3 to 3.1 has held as follows:

“3. We have carefully considered the rival submissions and also gone through the various documents filed through a voluminous paper book and have also gone through the Ramco Cement case (supra). We find that the undisputed facts in this case are that the DRP passed an order u/s 144C(5) of the Act on 30.09.2024. Admittedly, this order was uploaded on the same date in the ITBA. Thereafter, the Ld. AO passed his order u/s 144C(13) of the Act on 07.11.2024. At this juncture, the provision u/s 144C(13) deserves to be extracted:

“144C.

(13) Upon receipt of the directions issued under sub-section (5), the Assessing Officer shall, in conformity with the directions, complete, notwithstanding anything to the contrary contained in section 153 [or section 153B], the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.”

It is clear that the operative portion of the said section is “within one month from the end of the month in which such direction is received.” In this respect, we find that there is no discussion in the Ld. AO’s order as to why he has chosen to pass an order on 07.11.2024 without ostensibly considering the deadline as 31.10.2024. In this regard, we are considerably persuaded by the judgment of the Hon’ble Madras High Court in the case of Ramco Cement (supra), from which various relevant portions deserve to be extracted as under:

“6. The question that arises for consideration is as to whether the date of receipt of the directions of the DRP by the Assessing Officer is '31.01.2022' or '03.02.2022'. This date would be critical to determine whether the final assessment has been completed within time by the Assessing Officer.

7. To be noted that the assessing officer would have to complete the final assessment as per Section 144C(13) of the Act, within one month from the end of the month in which the directions of the DRP are received.

8. It is the case of the assessee that the directions had been uploaded on 31.01.2022 and hence the limitation for passing of a final assessment order had expired by 28.02.2022, whereas, it is the case of the Assessing Officer that the directions of the DRP had been received on 03.02.2022 and hence, he had had time till 31.03.2022 to complete the assessment. The sequence of dates and events hence assumes some importance, as does the procedure followed by the department for uploading/service of orders on the assessing officers in such matters.

.....

13. Time was sought and granted on subsequent occasions to enable the concerned authorities to file affidavits clarifying the stand of the Department in regard to the date that should be

reckoned for the commencement of limitation under Section 144C(13) of the Act.

.....

18. The sole issue to be decided is the point of initiation of limitation for passing a Final Assessment Order. Section 144C is entitled 'Reference to dispute resolution panel' and sets out the procedure for assessment in cases involving international transactions. The procedure contemplated commences with a Draft Assessment Order (DAO) being passed by the Assessing Officer. The Assessee could either accept the same or, as in the present case, file objections before the DRP with a copy marked to the Assessing Officer.

19. Once the DRP hears both parties, it issues directions that are served both upon the Assessee as well as the Assessing Officer. The procedure then culminates with the passing of a Final Assessment Order in terms of Section 144C(13) of the Act, extracted below:

144C Reference to dispute resolution panel.

....

(13) Upon receipt of the directions issued under sub-section (5), the Assessing Officer shall, in conformity with the directions, complete, notwithstanding anything to the contrary contained in section 153 or section 153B, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which such direction is received.

20. The commencement of limitation for the passing of the Final Assessment Order is 30 days from the end of the month when the directions of the DRP are received by the Assessing Officer. In affidavit dated 04.12.2024, the Assessing Officer states that he had received the assessment order only on 03.02.2022. He makes this clear from paragraph 5 of the affidavit, stating thus:

'5. In this regard, I respectfully submit the following facts as under:

It is clear from the 'Case History/Notings' that the date of receipt of Dispute Resolution Panel's (Shortly as DRP) directions by the AO-Assessment Unit is on 03.02.2022 and no other date can be considered as the date of receipt, because it was the date on which the order was uploaded by CIT(DRP-2), Bengaluru through functionality in ITBA. The same has been viewed by Assessment Unit, NFAC on 03.02.2022. It is evidenced by Serial No.76 of Case History/Notings in Income Tax Business Application (ITBA). No other order has been uploaded by CIT(DRP-2), Bengaluru prior to 03.02.2022. The same also can be verified in Case History/Notings in ITBA.

I respectfully submitted that, according to section 144C(13) of Income-tax Act, "the assessment is to be completed within one month from the end of the month in which the DRP issues directions". Therefore, the AO-Assessment Unit received Directions of the DRP only on 03.02.2022, hence one month from the end of the month of receipt of DRP directions would be 31.3.2022. (i.e.) date of limitation for completion of assessment is 31.3.2022. The assessment order in the instant case has been passed on 22.3.2022, which is well before the date of limitation. Therefore, final assessment order u/s 143(3) r.w.s. u/s 144C(13) r.w.s. 144B of the Act passed by the Assessment Unit on 22.03.2022 is not barred by limitation.'

21. The communication from the DRP to the Tribunal confirms the position that the Directions of the DRP had been uploaded in the Income Tax Business Application (ITBA) on 31.01.2022 itself. Since the ITBA portal can be accessed by both the assessee as well as the Assessing Officer on their furnishing necessary credentials, the point that remains to be determined is how there could be two dates, i.e., 31.01.2022 and 03.02.2022, when the same order was served upon the FAO and which date is to be reckoned as the point of commencement of limitation.

.....

In the present case, as per inputs of the technical team, the DRP created the pendency by manually entering the details of the 144C order in the screen. The DRP Order u/s 144C (5) dated 24.01.2022 was uploaded by the DRP user in ITBA on 31-01-2022 with DIN : ITBA/DRP/M/144C(5)/2021-22/103924174(1). Further, since the DRP had created the DRP proceedings by manually entering the details of the case (and not by creating linkage with the assessment proceedings), the DRP order, when uploaded on 31.01.2022 in the DRP module, did not get automatically reflected in the Case History/Noting of the assessment proceedings.

.....

24. Thus, it now appears that the internal processes followed by the Income Tax Department make it possible for the user to initiate proceedings in the ITBA portal using two methodologies. According to the Unmasking Report, if the DRP user selects the option of 'draft order under Section 144C' in the screen, then a link is created with the assessment module such that the Direction passed by the DRP would automatically be reflected in the case history notings of the Assessing Officer, both the FAO and JAO.

25. The second method is where the DRP user has initiated DRP proceedings by using the option of manually entering the details of the Section 144C order in the screen. In such circumstances, the DRP order does not reflect automatically in the case history notings of the assessment proceedings.

26. According to the Report, the second option has been availed by the DRP user and hence though the order was uploaded by the DRP user in the ITBA on 31.01.2022 itself, such uploading was not noticed by the Assessing Officer. However, as far the Assessing Officer is concerned, an Advisory issued by the ITBA team on 'Visibility of orders passed by DRPs to other ITBA users, is relevant.

.....

27. Paragraphs 1 and 2 of the above Advisory stipulate the two methods/options for uploading of the order. However, whatever be the method chosen, the directions of the DRP would be visible in the 360 degree screen to the FAO, if any assessment work item were pending with the FAO, in relation to a PAN number.

28. In other words, in the event of pending assessment proceedings, an FAO would have to key in the concerned PAN number of the assessee, such that, panoramic, 360 degree visibility is available to the officer to view the DRP directions as and when uploaded, which, in this case, is on 31.01.2022. In the present case, order of assessment dated 22.03.2022 has been passed (per serial no.12 of assessment order dated 22.3.2022) under Section 143(3) read with Section 144C (13) read with Section 144B of the Act. This provision requires an assessment to be framed only in faceless mode by an FAO and in fact, it is the FAO who has framed the assessment.

29. The Advisory makes it clear that the FAO would be able to view the DRP order in the 360 degree screen, since the assessment was pending with that officer. This feature has evidently been provided to ensure that an officer can access/receive the directions of the DRP as soon as it is uploaded by the Secretariat of the DRP and the pending proceedings would be completed within the statutory limitation provided.

30. Hence, there is no protection available to the Department by the DRP user having selected the second manual option, as, an assessing officer, in order to ensure that the assessment proceedings are strictly in accordance with statutory limitation, has been given full and complete access to all inputs required for completion of the assessment including the directions of the DRP immediately on their uploading into the ITBA portal by the DRP.

31. Clearly, limitation cannot be dependent on varying user functionalities which are nothing but internal processes. If this argument were to be accepted, the commencement of limitation would vary depending on the option exercised by the user which would defeat the purpose of statutory limitation apart from being an acceptable proposition.

32. The starting point of limitation has thus to be reckoned from the earliest instance when the directions of the DRP would be visible to the officer and cannot be taken to fluctuate from one

methodology to another depending on the option exercised by the user.

.....

34. Our understanding of the 360 degree view page is that on entering the details of the assessee including the PAN number and the assessment year, the form would auto populate in regard to all details relating to that assessee including present status of proceedings and all orders, letters and notices.

35. In this, we are supported by the concluding portion of the advisory that states that the DRP order would be visible in the 360 degree screen to the FAO for his ready access. Thus, all that is required to gain complete and up-to-date access to all relevant data in regard to an assessee's assessment would available on the 360 degree screen.

36. Learned Standing Counsel draws attention to letter dated 12.12.2024 from the Secretariat of the DRP, specifically the portion where the DRP states that 'no separate mail had been sent to AO or FAO'. The Assessing Officer thus appears to have been awaiting personal intimation of the order to his e-mail ID.

37. The fact that the FAO has merely chosen to await intimation when the order had admittedly been uploaded on the ITBA by the DRP user, and his consequent belated response, cannot thus lead to a situation of disadvantage to the assessee, particularly when the Advisory provides a methodology by which the FAO can access the document uploaded by the DRP simultaneously, and realtime.

38. Lastly, Section 144C is a Code by itself that provides for very strict timelines for completion of an assessment. Hence the stipulation in regard to limitation cannot be reckoned in a manner so as to give rise to more than one interpretation, where either party can take benefit of a later date.

39. This issue has also attracted the attention of the Bombay and Delhi High Courts in Vodafone Idea Ltd. v. Central Processing Centre [2023] 156 taxmann.com 258/459 ITR 413 (Bombay) and Louis Dreyfus Company India (P.) Ltd. v. Deputy Commissioner of Income-tax (Manu/DE/4671/2024/[2024] 159 taxmann.com 244/464 ITR 595 (Delhi)). In both the cases, the very submissions as made before us, were advanced and have been rejected by those Courts."

3.1 It is seen that the Hon'ble Madras High Court has dwelt extensively on this issue and have taken a considered view on the fact that the date of uploading of the order would also be the date of on which the Ld. AO is supposed to have received the same. Considering that this a clear cut finding we have no hesitation in holding that the Ld. AO's order dated 07.11.2024 was passed beyond the date of limitation and hence deserves to be struck down."

7. It was the submission that the assessment was being barred by limitation and is liable to be quashed.

8. In reply, the Ld. DR submitted that in the assessment order the Assessing Officer has mentioned that the directions have been received from the DRP on 07.03.2022 for the AY 2017-18. When the question was put to the Ld. CIT, DR as to what difference it would make in so far as the assessment order for the AY 2017-18 would be barred by limitation, the Ld. CIT, DR vehemently supported the orders of the Assessing Officer.

9. We have considered the rival submissions. A perusal of the facts in the present case clearly shows that the date of uploading of the directions of the DRP have been categorically admitted by the DCIT, DRP-2 in his e-mail for both the assessment years. If the said dates are considered then admittedly in view of the provisions of section 144C(13) the time limit for passing the assessment order for the AY 2017-18 would expire on 31.03.2022. If the date as mentioned in the assessment order for the AY 2017-18 is considered then the time limit for passing the assessment order would expire on 30.04.2022. Similarly, for the AY 2018-19, the time limit for passing the assessment order on 30.04.2022. In both the assessment years, the assessment orders have been passed only on 31.05.2022 which was clearly beyond the period of limitation provided u/s. 144C(13) of the Act. Consequently, we are of the view that the assessment orders passed by the Assessing Officer u/s. 144C(13) of the Act for both the assessment years in the case of the assessee is barred by limitation and consequently quashed. To come to this conclusion, we also find support from the decision of the Coordinate Bench of this Tribunal in the case of Vibgyor Printing & Packaging (P) Ltd. (supra).

10. In the result, both the appeals of the assessee are allowed.

Order is dictated and pronounced in the open court.

Sd/-

(Sanjay Awasthi)
Accountant Member

Sd/-

(George Mathan)
Judicial Member

Dated: 7th May, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Tata Consumer Products Ltd.
2. The Respondent. DCIT, Circle-4(1), Kolkata.
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata