

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH  
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos.123,124, 125,126,127,128 & 129/PAN/2025  
(A.Y.2015-16, 2016-17, 2017-18, 2018-19 2019-20,2020-21  
& 2021-22)

|   |     |   |
|---|-----|---|
| K V Shetty And Company,<br>#1, College Road,<br>N.H.66,<br>Kumta-581343,<br>Uttara Kannada,<br>Karnataka. | Vs. | I.T.O TDS,<br>Managalore,<br>TDS Range-Panaji,<br>Mangalore-CR<br>Building, Annexe,<br>Karnataka. |
| PAN/GIR No. AADFK8375K  |     |   |
| (अपीलार्थी/Appellant)   |     | (प्रत्यर्थी/Respondent)   |

|             |                         |
|-------------|-------------------------|
| Assessee by | None                    |
| Revenue by  | Smt.Rijula Uniyal.Sr.DR |

|                                      |            |
|--------------------------------------|------------|
| सुनवाई की तारीख/Date of Hearing      | 11.08.2025 |
| घोषणा की तारीख/Date of Pronouncement | 13.08.2025 |

**ORDER**

**PER BENCH:**

These seven appeals are filed by the assessee against the separate orders of the National Faceless Appeal Centre (NFAC), Delhi / (CIT(A) passed u/sec 250 of the Act.

2. Since issues involved in these appeals are common and identical, hence they are clubbed, heard and a consolidated order is passed. For the sake of convenience, we shall take up ITA No.123/PAN/2025 A.Y 2015-16 as a lead case and facts narrated. The assessee has raised the

grounds of appeal challenging the ex-parte order of the CIT(A) sustaining the action of the A.O –TDS in levying the late fee u/sec243E of the Act.

3. The brief facts of the case are that, the assessee is a partnership firm and is engaged in the contract business. During the previous year i.e F.Y.2014-15, TDS was deducted by the assessee and was deposited but the demand was raised by the A.O/ITO TDS u/sec234E for delay in filling the quarterly return by the assessee. Aggrieved by the A.O. order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. We heard the Ld.DR submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte confirming

the action of the assessing officer. The Ld. CIT(A) has issued the notices of hearing on various dates referred at Para 4 of the order but there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the levy of late fee u/sec234E by the A.O/ITO-TDS and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the principles of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

5. In the result, the appeal filed by assessee is allowed for statistical purposes.

**ITANo.124,125,126,127,128&129/PAN/2025A.Ys. 2016-17 to 2021-22.**

6. As the facts and circumstances in these two appeals are identical to ITA No.123/PAN/2025 for the A.Y 2015-16 (except variance in figures) and the decision rendered in

above paragraph 4&5 would apply mutatis mutandis for these appeals also. Accordingly, we allow the grounds of appeal of the assessee for statistical purposes.

7. In the result, the seven appeals filed by the assessee are allowed for statistical purpose.

Order pronounced in the open court on 13.08.2025.

-S/d-

**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Panaji Dated: 13/08/2025

-S/d-

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

|     |  | Date | <u>Initial</u> |    |
|-----|--|------|----------------|----|
| 1.  | Draft dictated on                                |      |                | PS |
| 2.  | Draft placed before author                       |      |                | PS |
| 3.  | Draft proposed & placed before the second member |      |                | PS |
| 4.  | Draft discussed/approved by Second Member.       |      |                | PS |
| 5.  | Approved Draft comes to the Sr.PS/PS             |      |                | PS |
| 6.  | Kept for pronouncement on                        |      |                |    |
| 7.  | File sent to the Bench Clerk                     |      |                |    |
| 8.  | Date on which file goes to the AR                |      |                |    |
| 9.  | Date on which file goes to the Head Clerk.       |      |                |    |
| 10. | Date of dispatch of Order.                       |      |                |    |
| 11. | Dictation Pad is enclosed                        |      |                |    |