

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH, KOLKATA

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. Nos. 1142, 1143, 1127, 1128, 1144,
1145, 1155, 1156, 1157 & 1158/Kol/2025**

**Assessment Years : 2014-15, 2017-18, 2018-19,
2019-20, 2020,21, 2021-22, 2022-23,
2023-24, 2024-25 & 2025-26**

M/s Merino Industries Limited,

5, Alexandra Court, 60/1,
Chowringhee Road, Kolkata - 700020
[PAN: AAACC9186C]

..... **Appellant**
vs.

DCIT, TDS Circle 1(1), Kolkata,

10B, Middleton Road,
Kolkata - 700071

..... **Respondent**

Appearances by:

Assessee represented by : Shyam Sundar Jha, CA
Department represented by : Dheeraj, Sr. DR

Date of concluding the hearing : 12.11.2025
Date of pronouncing the order : 12.11.2025

ORDER

PER BENCH:

These ten appeals filed by the assessee are directed against separate orders passed by the Ld. Additional/JCIT(A)-3, Mumbai [hereafter “the Ld. CIT(A)”] in connection with orders passed under section 201 of the Income-tax Act, 1961 (hereafter “the Act”), all dated 27.03.2025. Since the facts and issues involved are identical in nature, all these appeals were heard together and are being disposed of by this consolidated order for the sake of convenience.

First, we take up ITA No.1142/KOL/2025.

2. Brief facts of the case are that the assessee is a public limited company engaged in manufacturing activities having its head office at Kolkata. The assessee regularly files its quarterly TDS returns within the prescribed due dates. Upon processing of such TDS returns by the CPC (TDS) system, a total demand of ₹3,99,020/- was raised, out of which ₹3,91,150/- pertained to Form 27Q.

3. The demand arose due to application of higher rate of tax at 20% in certain cases where CPC (TDS) treated the deductees as non-furnishing of PAN error. The assessee contended that tax had been duly deducted at appropriate rates under section 195 and paid to the Government account, and that the higher rate of 20% was erroneously applied by CPC due to system mismatch. The assessee had also filed necessary rectification requests and correspondence seeking deletion of the said demand, but no relief was granted.

4. Subsequently, the Income Tax Officer (TDS), Circle-1(1), Kolkata issued demand notices purely on the basis of the CPC processing, without independent verification. Aggrieved thereby, the assessee preferred appeals before the Ld. CIT(A).

5. In the appellate proceedings the assessee claimed to have challenged the order under section 201 of the Act dated 15.01.2025 but failed to submit a copy of the said order. Instead, the assessee had enclosed only a recovery notice dated 03.12.2024. Since the assessee could not produce the impugned order despite several opportunities, the Ld. CIT(A) held that the appeal was not maintainable and accordingly dismissed the appeal without granting any relief.

6. Similar facts and findings were recorded for the remaining assessment years, resulting in dismissal of all appeals by the Ld. CIT(A).

7. Aggrieved by the order of the Ld. CIT(A) assessee preferred an appeal before us, the Ld. AR reiterated that the orders passed by the Ld.

CIT(A) are bad in law and have been passed without appreciating that the CPC (TDS) had erroneously applied higher rate of tax at 20% in certain cases, despite proper deduction and payment by the assessee. It was submitted that the demand so raised is unsustainable in law.

8. On the other hand, Ld. DR stated that the assessee could not produce the very orders passed under section 201 dated 15.01.2025 as stated by the assessee therefore Ld. CIT (A) rightly dismissed the appeal and even during the course of hearing before the Bench the assessee could not produce the very orders passed under section 201 of the Act dated 15.01.2025, which formed the basis of the impugned appellate orders.

9. We have considered the rival submissions of both sides and perused the record. It is evident from the order of the Ld. CIT(A) that the assessee failed to produce the order passed under section 201 dated 15.01.2025 either before the Ld. CIT(A) or before us. In the absence of the impugned order, the Ld. CIT(A) could not have adjudicated the grounds raised and we also find ourselves unable to examine the correctness of the assessee's claim.

10. We, therefore, find no infirmity in the order of the Ld. CIT(A) in dismissing the appeal in the absence of the relevant order and supporting material. Accordingly, the appeal filed by the assessee in ITA No. 1142/Kol/2025 is dismissed.

11. The issues involved in the other appeals, being ITA Nos. 1143, 1127, 1128, 1144, 1145, 1155, 1156, 1157 and 1158/Kol/2025, are identical to those decided in ITA No. 1142/Kol/2025. Therefore, our findings in that case shall apply mutatis mutandis to these appeals as well.

12. In the result, all the appeals filed by the assessee, i.e., ITA Nos. 1142 1143, 1127, 1128, 1144, 1145, 1155, 1156, 1157 and 1158/Kol/2025 are stand dismissed.

Order pronounced on 12.11.2025

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 12.11.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches