

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)**

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA Nos.340, 342, 343, 344 & 345/CTK/2025

(निर्धारण वर्ष / A.Yrs : 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17)

Architecture and Engineering Consultancy Services Pvt. Ltd., Plot No.3443, Palasuni, Rasulgarh Bhubaneswar-751010	Vs	DCIT, Central Circle-2, Bhubaneswar
PAN No. : AAFCA 8879 F		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri K.C.Jena & Shri Mohit Sheth, Ars
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	01/12/2025
घोषणा की तारीख / Date of Pronouncement	:	01/12/2025



आदेश / O R D E R

Per Bench :

These are the appeals filed by the assessee against the separate orders passed by the Id. CIT(A), Bhubaneswar, all dated 31.03.2025 for the assessment years 2012-2013, 2013-2014, 2014-2015, 2015-2016 & 2016-2017, respectively.

2. All the five appeals of the assessee is barred by 04 days each. In this regard, the assessee has filed condonation application supported with an affidavit stating therein sufficient reasons for condonation of delay. Ld.Sr. DR also did not object to the same. Accordingly, we condone the delay of 04 days each in said appeals and proceed to dispose off all the appeals of the assessee under consideration.

3. It was submitted by the Id. AR that the assessee is a company incorporated under the Companies Act. The Id. AR drew our attention to the Certificate of Incorporation which reads as follows :-

सत्यमेव जयते
 प्रालम्भ ०३५३०आर
 Form I.R.

निगमन का प्रमाण पत्र
CERTIFICATE OF INCORPORATION

CIN No. U45201OR2006PTC008789

तारीख 15-08-2006 क्विस 2006-2007

No. 15-08789 of 2006-2007

मैं एतद द्वारा प्रमाणित करता हूँ कि आज ARCHITECTURE & ENGINEERING CONSULTANCY SERVICES PRIVATE LIMITED. कम्पनी

अधिनियम 1956 (1956 का स०-1) के अधीन निगमित की गई है; और वह कम्पनी परिसीमित है।

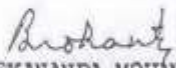
I hereby certify that ARCHITECTURE & ENGINEERING CONSULTANCY SERVICES PRIVATE LIMITED.

is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the Company is limited.


मेरे हस्ताक्षर से आज तारीख CUTTACK को दिया गया।

Given under my hand at CUTTACK this TWENTYTHIRD

day of JUNE Two thousand SIX.


 (BIBEKANANDA MOHANTY)
 कम्पनियों का रजिष्ट्रार, उडिसा
 Registrar of Companies,
 कम्पनी रजिष्ट्रार
 Orissa
 Registrar of Companies
 उडिसा / Orissa

4. It was the submission that the assessee is also registered under the Central Board of Excise and Customs. The registration reads as follows :-


CENTRAL BOARD OF EXCISE AND CUSTOMS
 Ministry of Revenue, Department of Revenue
EXCISE

FORM ST-2

Shri/Ms. ARCHITECTURE AND ENGINEERING CONSULTANCY SERVICE PVT LTD, PLOT NO. 3443, PALASUNI, RASULGARH, BHUBANESWAR, RASULGARH, KHURDA, ORISSA, 751010 having undertaken to comply with the conditions prescribed in Chapter V of the Finance Act, 1994 read with the Service Tax Rules, 1994, and any orders issued thereunder is hereby certified to have been registered with the Central Excise Department. The Service Tax Code and other details are mentioned hereunder.

Name :	ARCHITECTURE AND ENGINEERING CONSULTANCY SERVICE PVT LTD		
Address :	PLOT NO. 3443, PALASUNI, RASULGARH, BHUBANESWAR, RASULGARH, KHURDA, ORISSA, 751010		
PAN No :	AAFCA8879F		
Name as in PAN :	ARCHITECTURE AND ENGINEERING CONSULTANCY SERVICES PRIVATE		
Nature of registration :	Registration of a single premise		
Service Tax Code(Registration Number) :	AAFCA8879FST001		
Taxable services :	Consulting engineer services, Architect services, Technical inspection and certification agency service, Survey and map making service, Works contract service		

ADDRESS OF BUSINESS PREMISES

Name Of Premises/Building :	ARCHITECTURE & ENGINEERING CONSULTANCY SERVICES	Flat / Door / Block No :	PLOT NO. 3443
Road / Street / Lane :	PALASUNI, RASULGARH	Village / Area / Lane :	BHUBANESWAR
Block / Taluk / Sub-Division / Town :	RASULGARH	Post Office :	RASULGARH
City / District :	KHURDA	State / Union Territory :	ORISSA
PIN :	751010	Phone Number-1 :	9861177999
Phone Number-2 :		Fax Number-1 :	2580685
Fax Number 2 :		Email Address :	aecspvtltd@gmail.com
Premises Code :	2606070001		

This Certificate is issued incorporating the changes intimated by the applicant and the previous certificate of registration bearing Registration Number AAFCA8879FST001 issued on 19/12/2006 stand cancelled.

Sl No	Types of Services	Accounting Codes		
		Tax Collection	Other Receipts (Interest)	Penalties
1	Consulting engineer services	00440057	00440058	00441310
2	Architect services	00440072	00440073	00441314
3	Technical inspection and certification agency service	00440249	00440250	00441389
4	Survey and map making service	00440314	00440315	00441433
5	Works contract service	00440410	00440411	00441457

CESSES

1	EDUCATION CESS	00440298	00440299	00441486
2	SECONDARY AND HIGHER EDUCATION CESS	00440426	00440427	00441487

Notes :
1. In case the registrant starts providing any other taxable service (other than those mentioned above), he shall intimate the department.

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2. In case the registrant starts billing from other premises (other than those mentioned above), he shall intimate the department.
 3. These intimations and any other information which registrant wishes to bring to the notice of the department can be submitted on-line by the registrant after logging on to web-site.
 4. This registration certificate is not transferrable.
 5. List of Accounting Codes is Enclosed. These may invariably be furnished in the challan at the time of making payment of service tax.

**SERVICE TAX RANGE-I
Bhubaneswar-1
CENTRAL EXCISE & TAX**

Date of issue of Original ST-2 : 19/12/2008
 Date of Last Amendment of ST-2 : 10/12/2013

CC (by e-mail) To -
 (1) The Pay And Accounts Officer (BHUBANESHWAR-I)
 (2) The Superintendent of Central Excise (BHUBANESHWAR-I (ST))

Name and Signature of Central Excise Officer
 With Official Seal
**SUBHENDU MOHANTY
 SUPERINTENDENT
 SERVICE TAX RANGE-I
 BHUBANESWAR**

5. It was the submission that the assessee is also registered under the EPF Act which reads as follows :-

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**कर्मचारी भविष्य निधि संगठन
 EMPLOYEES' PROVIDENT FUND ORGANISATION**

**क्षेत्रीय कार्यालय, उड़ीसा
 Regional Office, Orissa**

Bhavisnyanidhi Bhawan, Janpath, Unit No. - IX, Bhubaneswar - 751022

REGISTRED POST WITH ACKNOWLEDGEMENT DUE
 टेलीफोन / Telephone : 2543761, 2542167, 2543269, 2541793
 ग्राम : भाविष्यनिधि, भुवनेश्वर / Gram : Bhavisnyanidhi, Bhubaneswar
 फ़ैक्स / Fax : 2540226

प्रमाणिका - 1 / आर / ओ एर /
 खस Letter No. Ent / Cov / 1144 / OR / 13224 / 1664 दिनांक Date 19/6/07

सेवा मे To,
 M/s - Architecture of Engineering
 - Consultancy Services (P) Ltd.
 Plot No - 34/43 AT - Postasundi,
 Roshanpur, BBSR.


क.प्र.नि. कोड में ओ.अर. /
 EPF code No. OR / 13224

विषय : कर्मचारी भविष्यनिधि एवं प्रकीर्ण उपबंध अधिनियम, 1952 तथा उसके अंतर्गत रचित योजनाएं, सूट, सं. नि. प्रत्येकीयता तथा आपन एन अन्वेष के संबंध में।
 Sub: The Employee's Provident Funds and Miscellaneous Provisions Act, 1952 and the Scheme framed thereunder-Applicability and allotment of Code No and instructions Regarding.

महोदय, Sir (s),
 1. आपकी फ़ैक्ट्री / स्थापना को आपकी शाखाओं और विभागों, यदि कोई हो, महित दिनांक रूप में कर्मचारी भविष्यनिधि एवं प्रकीर्ण उपबंध अधिनियम 1952 तथा उसके अंतर्गत रचित योजनाओं के अर्पण लागू जाता है।
 Your factory/establishment with all its branches and departments, if any is brought within the purview of the Employee's Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder with effect from

6. It was the submission that Form 26 has also been issued by the department in the case of the assessee which is shown at page 78 which reads as follows :-

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Data updated till 19-Aug-2018




TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System



Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

* See Section 203AA and second proviso to Section 206C(4) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAFCAB879F	Corrections of PAN	Active	Financial Year	2011-12	Assessment Year	2012-13
Name of Assessee	ARCHITECTURE AND ENGINEERING CONSULTANCY SERVICES PRIVATE LIMITED						
Address of Assessee	CONSULTANCY SERVICES, PRIVATE LIMITED, PLOT NO 3443 PALASUNI, RASULGARH, BHUBANESWAR KHU, ODISHA, 751010						

* Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.in-mil.com / www.tinfil.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

* Communication details for TRACES can be updated in Profile section. However, these changes will not be updated in PAN database as mentioned above

PART A - Details of Tax Deducted at Source (All amount values are in INR)

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted*	Total TDS Deposited			
1	BHUSHAN STEEL LIMITED	BBN705687G	16545.00	1655.00	1655.00			
Sr. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194I	19-Nov-2011	F	14-Jan-2012	-	16545.00	1655.00	1655.00
2	CENTRAL PUBLIC WORKS DEPARTMENT	BNNC0025B	194873.00	16552.00	16552.00			
Sr. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194C	31-Dec-2011	P	14-Jan-2012	-	194873.00	16552.00	16552.00
3	RAIL VIKAS NIGAM LTD	DELR0007JC	5344300.00	479687.00	479687.00			
Sr. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194C	29-Nov-2011	F	13-Jan-2012	-	684289.00	13686.00	13686.00
2	194J	11-Nov-2011	F	13-Jan-2012	-	2256980.00	225698.00	225698.00
3	194J	30-Sep-2011	F	19-Oct-2011	-	2403032.00	240303.00	240303.00

PART A1 - Details of Tax Deducted at Source for ISG / ISE

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted*	Total TDS Deposited		
No. Transactions Present							
Sr. No.	Section	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted**	TDS Deposited

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB (For Seller/Landlord of Property)

Sr. No.	Acquired/Conveyance Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Amount Deducted/						
No Transactions Present						

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector	TAN of Deductor	Total Amount Paid/ Debited	Total Tax Collected*	Total TCS Deposited			
Sr. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected**	TCS Deposited
No Transactions Present								

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major Head	Minor Head	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Remarks**	Challan Serial Number
No Transactions Present											

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Assessment Year: 2012-13

Assessee PAN: AAFCA879F
Assessee Name: ARCHITECTURE AND ENGINEERING CONSULTANCY SERVICES PRIVATE

Part D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Amount of Refund	Interest	Date of Payment	Remarks
1	2010-11	Government	24.00	NA	30-Mar-2012	-
2	2010-11	Government	210.00	NA	30-Mar-2012	-
3	2009-10	Government	18.00	NA	30-Mar-2012	-
4	2009-10	Government	100.00	NA	30-Mar-2012	-

Part E - Details of AIR Transactions

Sr. No.	Type Of Transaction	Name of AIR Filer	Transaction Date	Single Party Transaction	Number of Parties	Amount	Mode	Remarks**
No Transactions Present								

Notes For AIR:

- Due date for filing Annual Information returns by specified entities (Filers) is 31st August, immediately following the FY in which transaction is registered / recorded. This section will be updated after filing AIR.
- Transaction amount is total amount reported by AIR filer. It does not reflect respective share of each individual in joint party transaction.

PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 154B/ TDS on Rent of Property u/s 194B (For Buyer/tenant of Property)

Sr. No.	Acknowledgment Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS***
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	Total TDS Deposited***	Total Amount Deposited other than TDS***
Grand Total Across Deductors							
No Transactions Present							

PART G - TDS Defaults* (Processing of Statements) (All amount values are in INR)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payment Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 234C	Total Default
Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payment Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 234C	Total Default
No Transactions Present								

***Notes:**

- Defaults relate to processing of statements and does not include demand raised by the respective Assessing Officers.
- For more details please log on to TRACES as taxpayer.

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer
F	NSDL / Concerned Bank Branch
G	Deductor

Legends used in Form 26AS

***Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement.
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors. It* status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO).
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO).
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor adjust claimed amount in the statement or makes additional payment for excess amount claimed in the statement.

****Remarks**

Legend	Description
W	Rectification of error in challan uploaded by bank

7. The accounts of the assessee are also audited. The assessment year 2012-2013 is taken as a sample year. It was the submission that the turnover of the assessee during the year 2012-2013 was Rs.55,89,838/-

and profit has been shown at Rs.3,29,880/- being profits before taxes and Rs.2,27,947/- and profits after taxes. It was the submission that there was a search on the SM Consultancy Group on 20.10.2016. There was also a survey operation at Secunderabad. In the course of survey operations at Secunderabad some letter heads and unsigned cheques of the assessee were also found. The AO questioned the assessee the genuineness of the existence of the assessee company and took a stand that the Inspector's report was called for, who had visited the address of the assessee and the Inspector's report showed that the name board of the assessee was available at the given address, however, it was informed by one of the persons being a Civil Engineer of the said company that it is a laboratory that was functioning there and there was no technician or other persons available in the premises. Thus, the AO took a stand that there was no physical existence of the said company. Consequently the AO disallowed the entire expenses claimed by the assessee. It was submitted by the Id. AR that the company existed and the company was also having contracts with Railways being a Central Government Organization and other Government agencies. It was the submission that the AO was wrongly in drawing a conclusion that there was no physical existence of the company. It was the submission that the fact that the notice u/s.143(1) of the Act was served on the company. The notice has been served on the employee of the assessee company and the assessee company has cooperated in the assessment proceedings, which clearly shows the existence of the company itself. It was further submitted that the taxes paid by the assessee

company have also been accepted by the revenue. It was the submission that the disallowance of the expenses as made by the AO and as confirmed by the Id. CIT(A) is liable to be deleted.

8. In reply, Id. Sr. DR submitted that the company like assessee company were just shell companies and their existence itself is questionable. It was the submission that he vehemently supported the orders of the AO and Id. CIT(A).

9. We have considered the rival submissions. The facts in the present case clearly show that at no point is the AO making any claim that the assessee is shell company. There is no allegation against the assessee company that the assessee is doing any financial irregularities. There is no claim that the assessee is providing on-money transactions or share transactions. The receipts of the assessee are clearly from contracts. The receipts are through banking channels. The receipts are also from Government organizations. The expenses are paid in respect of PF & ESI as also the VAT and Service Taxes. There is no evidence anywhere to show that the company does not exist. In fact, the assessee has paid service tax of nearly Rs.5,28,776/-, salaries of Rs.25,93,824/-, testing and survey charges of Rs.12,12,496/- and other expenses. The ESI has been paid on account of assessee's share at Rs.10,720/- and EPF at Rs.84,802/-, consultancy charges have also been paid. A perusal of 26AS shows that payments have been made by Bhushan Steel, by CPWD and by Rail Vikas Nigam Ltd. The payments by CPWD to the assessee is to the extent of Rs.1,84,873/- and the Rail Vikas Nigam Ltd. is at Rs.53,44,300/-. When one

limb of the Government itself accepts the existence of the company and enters into contract with such companies, it cannot be said that the physical existence of the company does not exist. This being so, the addition as made by the AO and as confirmed by the Id. CIT(A) for all the years under consideration stands deleted. The AO is directed to grant the assessee the benefit of expenditure as claimed in all the five appeals.

10. In the result, all the five appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 01/12/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 01/12/2025

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, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack