

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member**

ITA No. 5298/Del/2025 : Asstt. Year : 2017-18

M/s Base Exports Pvt. Ltd., 304, Kanchan House, Karampura Commercial Complex, New Delhi-110015	Vs	Income Tax Officer, Ward-73(3), New Delhi-110092
(APPELLANT)		(RESPONDENT)
PAN No. AACCB6875B		

Assessee by : None

Revenue by : Ms. Ankush Kalra, Sr. DR

Date of Hearing: 14.01.2026

Date of Pronouncement: 14.01.2026

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the Addl./JCIT(A)-1, Vadodara's DIN & order No. ITBA/APL/S/250/2025-26/1076689930(1) dated 04.06.2025, in proceedings u/s 201(1A) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. Suffice to say, the assessee's sole substantive grievance raised in the instant twin appeals challenges both the learned lower authorities respective findings holding it as the assessee in default for not having deducted TDS on payment of external

development charges payments made to M/s Haryana Urban Development Authority ("HUDA") which stand treated as contractual payments u/s 194C of the Act.

4. We notice in this precise factual backdrop that hon'ble jurisdictional high court's decision in Puri Constructions (P) Ltd. Vs. Addl. CIT (2024) 159 taxmann.com 441 (Del.) has already settled the above sole issue against the assessee and in the department's favour that such are "EDC" payment indeed attracts TDS deduction. We thus uphold both the learned lower authorities' respective findings treating as the assessee in default in section 201(1) proceedings in very terms.

5. This assessee's appeal is dismissed.

Order Pronounced in the Open Court on 14/01/2026.

Sd/-

(Amitabh Shukla)
Accountant Member

Dated: 14/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR