



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
**IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT**

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपील सं. /ITA Nos. 437 & 438/RJT/2025

निर्धारण वर्ष/Assessment Years : 2022-23 & 2023-24

Vijaydan Kishordan Gadhavi 51, Mundra Relocation Site, Odhavram 3, Bhuj, Dist: Kutch, Gujarat - 370001	बनाम/ Vs	Dy. Commissioner of Income Tax Circle – TDS, Room No. 601, 6 th Floor, Pratyakash Kar Bhava, Race Course Ring Road, Rajkot - 36001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AIIPG4358D		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Mehul K Patel and Astha Maniar, ARs.
राजस्वकी ओर से / Revenue by : Shri Abhimanyu Singh Yadav, Sr. DR

सुनवाई की तारीख/**Date of Hearing** : **22/01/2026**

घोषणा की तारीख/**Date of Pronouncement** : **27/01/2026**

आदेश/Order

Per Dr. Arjun Lal Saini, A.M

Captioned two appeals filed by the same assessee, pertaining to Assessment Years. 2022-23 & 2023-24, are directed against the separate orders passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by the Commissioner of Income-tax (Appeals), both dated 02.05.2025, which in turn arise out of assessment order passed by Assessing Officer u/s. 201(1) / 201(1A) of the Act, both dated 06.03.2024.



2. Shri Mehul K Patel, Learned Counsel for the assessee, at the outset, submitted that both these appeals filed by the same assessee are pertaining to assessment year (A.Y.) 2022-23 and 2023-24, containing the same and identical issues. In the assessment year 2022-23, (vide ITA No.437/RJT/2025), the assessing officer held that the assessee failed to deduct TDS as prescribed it under section 194C of the Act on the transportation expenses/payment amount to Rs.24,90,16,646/-, and TDS default amount was computed by the assessing officer at Rs.24,90,166/-. The assessee has also been treated, as assessee in default, under section 201 of the Act and therefore assessing officer held that assessee is liable to pay interest under section 201(1A) the Act, at Rs.8,71,558/-.The Ld. Counsel argued that if the assessee has less than 10 Trucks, then the provisions of Section 194C(6) of the Act is not applicable in respect of such payment provided there is less than 10 Trucks and in these circumstances, there is no need to deduct TDS, however, the assessee needs to file declaration to that effect before the assessing officer. That is, the assessee needs to file only declaration, stating that he has less than 10 Trucks. However, the assessee has not filed the said declaration, therefore, the assessee was treated, as assessee in default and the assessing officer therefore, levied interest u/s. 201(1A) of the Act. The Ld. Counsel further stated that before the Ld. CIT(A), these declarations were filed by the assessee, however, the Ld. CIT(A) rejected some of the declarations, pointing out, some small errors/ mistakes in the declaration. The Ld. Counsel further stated that after pointing out small errors and defect, in these decorations, the Ld. CIT(A) did not give opportunity to correct these defects and errors, therefore, the assessee now wants to submit the additional evidences before the Bench under Rule 29 of the Income Tax Appellate Tribunal Rules, to correct these small mistakes and errors in the declarations, which should be admitted by this Tribunal.



3. On the other hand, Ld. DR for the Revenue submitted that additional evidences produced by the assessee before the Bench, are defective, as there is no translation from Gujarati language to English language and the quality of the additional evidences are poor. Therefore, Bench may mention a specific rider, in the order that assessing officer needs to examine these evidences independently.

4. In rejoinder, Ld. Counsel for the assessee submitted that assessee undertakes the responsibility to file the translation copy from Gujarati language to English language before the assessing officer, therefore, the matter may be remitted back to the file of the assessing officer for fresh adjudication.

5. I have heard both the parties and perused the materials available on record. I note that additional evidences, and the summary of transportation expenses which are to be submitted by the assessee before the lower authorities are mentioned in the chart submitted by the assessee. The summary of transportation expenses filed before the Id.CIT(A) are mentioned in 7 pages containing Sl. No. 1 to 7, which needs correction. Along with, these additional evidences and documents some clarifications are to be submitted before the lower authorities, therefore, Ld. Counsel for the assessee contended that matter may be remitted back to the file of the assessing officer for fresh adjudication. I note that Tribunal may admit the additional evidences, under Rule 29 of the Income Tax Appellate Tribunal Rules, which are reproduced below:

"29. The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Tribunal, but if the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass



orders or for any other substantial cause, or, if the income-tax authorities have decided the case without giving sufficient opportunity to the assessee to adduce evidence either on points specified by them or not specified by them, the Tribunal, for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced."

6. Therefore, considering the above facts, I note that during the course of appellate proceedings for A.Y. 2023-24, the assessee has furnished detailed explanation and also furnished declaration of the transporters aggregating to 171 nos. to whom payments were made. The assessee has also furnished proof of submission of said details before the assessing officer, both physical mode and also on email. However, the Ld. CIT(A) noticed that out of total 171 nos. of declarations and other details furnished by the assessee, in the case of 26 nos. declarations, one of the mandatory details was not found in these declarations. Therefore, Ld. CIT(A) stated in his order about the details, which were not submitted by the assessee, before him. However, the Ld. CIT(A) has not given opportunity to the assessee to correct these errors and mistakes in these declarations. Therefore, now the assessee has submitted before me the additional evidences and the clarification of these minor mistakes in the declarations. Hence, I note that these additional evidences should be remitted back to the file of the assessing officer for correction in the declaration and fresh adjudication. Therefore, I set aside the order of the Ld. CIT(A) and remit the matter back to the file of the assessing officer for fresh adjudication.

7. Since, the facts and the grounds of appeal raised by the assessee in both the appeals are similar, therefore, I remit these two appeals to the file of the assessing officer for fresh adjudication



8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 27/01/2026.

Sd/-
(Dr. Arjun Lal Saini)
लेखासदस्य/Accountant Member

Rajkot

दिनांक/ Date: 27/01/2026

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot