

IN THE INCOME TAX APPELLATE TRIBUNAL
"G" BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
SHRI ASHWANI TANEJA, ACCOUNTANT MEMBER

ITA no.4675/Mum./2014
(Assessment Year : 2007-08)

Wunderman India Pvt. Ltd.
Terminal 9, 2nd Floor
Nehru Road, Vile Parle (E)
Mumbai 400 057
PAN – AAACW2178A

..... Appellant

v/s

Income Tax Officer (TDS)
Ward-3(5), K.G. Mittal Hospital
Charni Road, Mumbai 400 002

..... Respondent

Assessee by : Shri Jitendra Jain
Revenue by : Shri Nitin Waghmode

Date of Hearing – 18.01.2016

Date of Order – 29.01.2016

ORDER

PER SAKTIJIT DEY, J.M.

Instant appeal by the assessee is directed against the order dated 6th May 2014, passed by the learned Commissioner (Appeals)-8, Mumbai, for the assessment year 2007-08.

The solitary ground raised by the assessee reads as under:-

"The learned CIT(A) erred in not adjudicating ground no.1, challenging the validity of order passed under section 201 on the

ground that the order has been passed beyond the statutory time limit.”

2. As could be seen from the ground raised, the limited grievance of the assessee is non-consideration / non-disposal of assessee's ground on the validity of the order passed beyond statutory time limit.

3. We have considered the submissions of the parties and perused the material available on record. It is evident from the order of the learned Commissioner (Appeals) as well as ground of appeal raised before the first appellate authority that the assessee had raised a specific ground being ground no.I, challenging the validity of order passed under section 201 on the ground that it has been passed beyond the statutory period prescribed under section 201(3). Further, in the written submission filed during the course of hearing of appeal which has been reproduced in Para-1.2 of the impugned order of the learned Commissioner (Appeals), assessee has specifically submitted on the issue of limitation. However, while disposing of the appeal, learned Commissioner (Appeals) has failed to decide the issue of limitation raised by the assessee in ground no.1. We, therefore, set aside the impugned order of the learned Commissioner (Appeals) and restore the matter back to his file for deciding ground no.1, raised by the assessee on the issue of limitation.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 29.01.2016

**Sd/-
ASHWANI TANEJA
ACCOUNTANT MEMBER**

**Sd/-
SAKTIJIT DEY
JUDICIAL MEMBER**

MUMBAI, DATED: 29.01.2016

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

(Dy./Asstt. Registrar)
ITAT, Mumbai