

IN THE INCOME TAX APPELLATE TRIBUNAL
“E” Bench, Mumbai
Before Shri B.R. Baskaran (AM)& Ramlal Negi (JM)

I.T.A. No. 1212/Mum/2015
(Assessment Year 2008-09)

Sanofi India Limited (formerly Aventis Pharma Limited) 54-A, Aventis House Sir Mathuradas VasANJI Road Chakala, Andheri (East) Mumbai-400 093. (Appellant)	Vs.	DCIT-TDS Circle 1(1) Gauri Devi Mittal Ayurvedic Hospital Building 8 th Floor Charni Road West Mumbai-400 002. (Respondent)
---	-----	--

PAN No.AAACH2736F

Assessee by	None
Department by	Shri A.K. Kardam
Date of Hearing	18.10.2016
Date of Pronouncement	18.10.2016

O R D E R

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 4.12.2014 passed by learned CIT(A)-59, Mumbai and it relates to A.Y. 2008-09.

2. None appeared on behalf of the assessee and hence we proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. We heard learned Departmental Representative and perused the record. The Assessing Officer has treated the assessee in default u/s. 201(1) for remitting TDS amount belatedly. Accordingly he raised demand u/s 201(1) and charged interest u/s 201(1A). The appeal filed by the assessee challenging the said order was dismissed by learned CIT(A) ex-parte, since the assessee did not appear before him.

4. We noticed from the order passed by the learned CIT(A) that first appellate authority has given only one opportunity to the assessee, which was not availed by the assessee. From the statement of facts filed before learned CIT(A), we notice that the assessee has brought out certain factual aspects of the matter and they have not been considered by the tax authorities. Under these set of facts, in the interest of natural justice, we are of the view that the assessee should be provided with one more opportunity to represent its case. Accordingly, we set aside the order passed by learned CIT(A) and restore the same to his file with direction to examine the case of the assessee afresh by affording adequate opportunity of being heard to the assessee.

5. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order has been pronounced in the Court on 18.10.2016

Sd/-
(RAMLAL NEGI)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 18/10/2016

Copy of the Order forwarded to :

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

//True Copy//

PS

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai