



Moti B. Totlani

That property buyer's default in not deducting TDS u/s 195 is not wiped out by NRI seller showing proceeds in his ITR & claiming capital loss. (Nitesh Estates Ltd vs. Assistant Director of Income -tax (International Taxation) 140 taxmann.com 400 (Bangalore - Trib.) That scheme of section 250 does not visualise any situation in which an appeal can be summarily dismissed disregarding material on record; whether an assessee appears before Commissioner (Appeals) or not, it is statutory obligation of Commissioner (Appeals) to dispose of an appeal after adjudicating case of assessee on merits and where assessee had raised specific issues to be adjudicated. Marvel Industries Ltd. vs. Deputy Commissioner of Income-tax* - 140 taxmann. com 430 (Mumbai - Trib.)JULY 19, 2022. That where revision order passed under section 263 was issued ma.....