



Moti B. Totlani

That no penalty is leviable under section 271C on mere delay in remittance of TDS after deducting same by assessee. (US Technologies International (P.) Ltd. v. CIT -149 taxmann.com 144 (SC) APRIL 10, 2023) That where AO passed final assessment order without DIN, since there were no exceptional circumstances as mentioned in Circular No. 19/2019, dated 14-8-2019 which would sustain communication of impugned order manually without DIN, failure to allocate DIN would not be an error which could be corrected by taking recourse to section 292B and, thus, impugned final order could not be sustained. (CIT (International Taxation) v. Brandix Mauritius Holdings Ltd - 149 taxmann.com 238 Delhi . dt. MARCH 20, 2023) That assessee did not cure the defect in response to notice u/s139 (9) within the time line and hence the return as was invalid and thus.....