

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SMT BEENA A. PILLAI, JUDICIAL MEMBER

ITA No 5488/DEL/2016 [A.Y 2013-14]

ITA No 5489/DEL/2016 [A.Y 2013-14]

ITA No 5490/DEL/2016 [A.Y 2013-14]

M/s Cosmique Limited
58, 1st Floor,
South Patel Nagar Market
New Delhi

Vs.

The Income-tax officer
Ward 3(4)
New Delhi

PAN : AAACC 9696 H

(Applicant)

(Respondent)

Assessee By : Shri Ashok Dubey, AR
Department By : Shri Mithun Shete, Sr. DR

Date of Hearing : 13.02.2019

Date of Pronouncement : 13.02.2019

ORDER

PER BENCH :

The above three appeals by the assessee are preferred against the common order of the ld. CIT(A) - 41, New Delhi dated 13.07.2016 pertaining to A.Y 2013-14.

2. The Director of the company has filed an application dated 13.02.2019 stating as under:

"Above noted appeals are fixed for today. Imposing of late fee for late filing of TDS return u/s 234E of IT Act. In this respect submit Hon'ble Rajasthan High Court in the case of M/s Dundlod Shikshan Santhan Vs Union Of India.

Followed the decision of High Court of Bombay in the case of Rasmikant Kundalia and upheld the constitutional validity of section 234E and has also decided the issue of legality of orders passed under section 200A levying late filing fees u/s 234E prior to 01.06.2015.

In reference of above decision by the Hon'ble High Courts, which is followed by the ITAT, I withdraw the appeals or if the Appellant Tribunal consider late filling fees charge u/s 234E after with effect from 01.06.2015 may pass appropriate order.

I hereby authorized Shr. Ashok Kumar Dubey to appear of my behalf and submit the application."

3. In view of the above, the appeals of the assessee are dismissed as withdrawn.

4. In the result, the appeals of the assessee in ITA Nos. 5488 to 5490/DEL/2016 stand dismissed.

The order is pronounced in the open court on 13.02.2019.

Sd/-

[BEENA PILLAI]
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 13th February, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	