

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Chandra Poojari, AM & Shri George George K, JM**

ITA No.546/Coch/2019 : A.Y. 2013-2014 (24Q-Q2)  
ITA No.547/Coch/2019 : A.Y. 2013-2014 (24Q-Q4)  
ITA No.548/Coch/2019 : A.Y. 2013-2014 (26Q-Q2)  
ITA No.549/Coch/2019 : A.Y. 2013-2014 (27Q-Q2)

M/s.CSB Bank Limited (Formerly known as Catholic Syrian Bank Limited) Kilikollur Branch Kollam – 691 004. <b>PAN : AABCT0024D.</b>	Vs.	The Asst.Commissioner of Income-tax, CPC, (TDS) Ghaziabad.
(Appellant)		(Respondent)

ITA No.550/Coch/2019 : A.Y. 2015-2016 (24Q-Q2)  
ITA No.551/Coch/2019 : A.Y. 2013-2014 (26Q-Q2)  
ITA No.552/Coch/2019 : A.Y. 2012-2013 (27Q-Q2)

M/s.CSB Bank Limited (Formerly known as Catholic Syrian Bank Limited) Kundara Branch Kollam – 691 501. <b>PAN : AABCT0024D.</b>	Vs.	The Asst.Commissioner of Income-tax, CPC, (TDS) Ghaziabad.
(Appellant)		(Respondent)

ITA No.553/Coch/2019 : A.Y. 2014-2015 (24Q-Q2)  
ITA No.554/Coch/2019 : A.Y. 2014-2015 (26Q-Q2)

M/s.CSB Bank Limited (Formerly known as Catholic Syrian Bank Limited) Puthiyakavu Branch Kollam – 690 544. <b>PAN : AABCT0024D.</b>	Vs.	The Asst.Commissioner of Income-tax (TDS) Ghaziabad.
(Appellant)		(Respondent)

Appellant by : --- None ---  
Respondent by : Smt.A.S.Bindhu, Sr.DR

Date of Hearing : 14.11.2019	Date of Pronouncement : 14.11.2019
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## **ORDER**

### **Per George George K, JM**

These appeals at the instance of the assessee are directed against different orders of the CIT(A). The relevant assessment years are 2012-2013 to 2015-2016. Since common issues are raised in these appeals, they were heard together and are being disposed of by this consolidate order.

2. Brief facts of the case are as follows:

The Dy.CIT, Centralized Processing Cell (CPC), TDS Range, Ghaziabad, Uttar Pradesh for assessment years 2012-2013, 2013-2014, 2014-2015 and 2015-2016, had passed orders u/s 200A of the I.T.Act and levied interest u/s 234E of the I.T.Act.

3. Aggrieved by the orders passed levying interest u/s 234E of the I.T.Act, the assessee preferred appeals to the first appellate authority. There was delay in filing appeals before the first Appellate Authority. In all the appeals filed before the first Appellate Authority, there was delay of 1000 to 1700 days. The CIT(A) dismissed the appeals of the assessee without condoning the delay in filing the appeals before him and did not decide the issue on merits.

4. Aggrieved by the orders of the CIT(A) in rejecting the assessee's appeals *in limine* without condoning the delay in filing the appeals, the assessee has filed these appeals before the Tribunal. None was present on behalf of the assessee, however, we proceed to dispose of the case after hearing the learned Departmental Representative. The reasons for the delay in filing the appeals before the first appellate authority is explained by stating that the Officer handling the TDS issue was transferred from the concerned branch and the Head Office subsequently noticed the need of filing the appeals and hence the appeals were filed belatedly.

5. The learned Departmental Representative present submitted that the issue in question is covered by the orders of the Tribunal in assessee's own case in ITA No.341/Coch/2018 & Ors. (order dated 08.10.2018). It was submitted by the learned DR that the Tribunal in assessee's own case, cited supra, had confirmed the CIT(A)'s orders wherein the assessee's appeals were dismissed by the first appellate authority without condoning the delay. Therefore, it was submitted by the learned DR that the facts being identical to that of the facts considered by the Tribunal in the case, cited supra, these appeals may be rejected *in limine* since there was no justifiable reasons for filing the appeals before the CIT(A) belatedly.

6. We have heard the learned Departmental Representative and perused the material on record. The assessee had filed an affidavit before the CIT(A) stating therein the reasons for

belated filing of appeals before him. Identical reasons are given in all the appeals filed before the CIT(A). The Tribunal in the case, cited supra, have considered an identical issue and has confirmed the CIT(A)'s order in rejecting the assessee's petition for condonation of delay. The relevant finding of the Tribunal in assessee's own case (supra), reads as follow:-

*"6. In the present case, there were no affidavits from the concerned persons who are handling the impugned issues and who are required to take proper steps in filing the appeals before the CIT(A). In our opinion, the decision of the coordinate Bench is without doubt binding upon us and we are bound to follow it. However, in the present case, the order of the Tribunal, cited supra does not give any such blanket direction as submitted by the Ld. AR to condone the delay as it does not in any way fetter the Tribunal from exercising its discretion to condone or not to condone the delay in filing the appeals. The condonation petition will have to be case specific and the order of the Tribunal cited by the Ld. AR cannot be read so as to ignore the facts and circumstances of the present cases. Thus, the submission of the assessee's Counsel cannot be accepted that the delay in filing the appeals by the assessee has to be condoned. Therefore, according to us, each case for condonation of delay would have to be decided on the basis of the explanation offered for the delay, i.e. is it bonafide or not, concocted or not or does it evidence negligence or not. Further, in the present case, the assessee is a scheduled bank supported by a large number of personnel and also assisted by qualified Chartered Accountants and Advocates. The reason as come out from the condonation petitions filed by the assessee, as stated earlier, is that there was transfer of the officer who was handling the issue. We cannot accept such proposition as it cannot be considered as good and sufficient reason to condone the delay. It was submitted that the delay is to be condoned since the issue on merit covered in favour of the assessee. This submission ignores the fact that the object of the law of limitation is to bring certainty and finality to litigation. This is based on the Maxim "interest reipublicae sit finis litium i.e. for the general benefit of the community at large, because the object is every legal remedy must be alive for a legislatively fixed period of time. The object is to get on with life, if you have failed to file an appeal within the period provided by the Statute. It is for the general benefit of the entire community so as to ensure that stale and old matters are not agitated and*

*the party who is aggrieved by an order can expeditiously mover higher forum to challenge the same, if he is aggrieved by it. As observed by the Apex Court in many cases, the law assist those who are vigilant and not those who sleep over their rights as found in the Maxim "Vililantibus Non Dormientibus Jura Subveniunt". In our opinion, merely because the assessee is not vigilant, it cannot follow that the assessee is bestowed with a right to the delay being condoned. We are conscious of the fact that the period of limitation should not come as an hindrance to do substantial justice between the parties. However, at the same time, a party cannot sleep over its right ignoring the statute of limitation and without giving sufficient and reasonable explanation for the delay, except its appeal to be entertained merely because the assessee is a Bank. Appeals filed beyond a period of limitation have been entertained by us where the delay has been sufficiently explained such as in cases of bonafide mistake. Thus the assessee should be well aware of the statutory provisions and the period of limitation and should pursue its remedies diligently. It cannot expect their appeals be entertained because they are after all the assessee, notwithstanding the fact that delay is not sufficiently explained. Hence, the delay is not condoned and the appeals are unadmitted."*

6.1 Since the facts considered by the Tribunal in assessee's own case and the facts of these cases are identical, we follow the co-ordinate Bench order and uphold the first appellate authority's order in these cases. It is ordered accordingly.

7. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this 14<sup>th</sup> day of November, 2019.

Sd/-  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(George George K)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 14<sup>th</sup> November, 2019.  
Devadas G\*

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr.CIT, Kochi.
4. The JCIT Range-2, Thrissur.
5. The DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)  
**ITAT, Cochin**