

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C', NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.3956/Del/2019
(ASSESSMENT YEAR-2013-14)
(2nd Qtr)

ITA No.3957/Del/2019
(ASSESSMENT YEAR-2014-15)
(4th Qtr)

ITA No.3958/Del/2019
(ASSESSMENT YEAR-2015-16)
(1st Qtr)

ITA No.3959/Del/2019
(ASSESSMENT YEAR-2015-16)
(2nd Qtr)

ITA No.3960/Del/2019
(ASSESSMENT YEAR-2015-16)
(3rd Qtr)

ITA No3961/Del/2019
(ASSESSMENT YEAR-2015-16)
(4th Qtr)

M/s Wise Online Stores Pvt. Ltd., B-30, 3 rd Floor, Chandra Gupt Complex, Laxmi Nagar, Delhi-110092 PAN:AABCW 1672L	Vs.	Dy. CIT, CPC-TDS, Sector-3, Vaishali, Ghaziabad (U.P)
(Appellant)		(Respondent)

Appellant By	Sh. Sanjeev Kumar, Adv.
Respondent by	Sh. Rakhi Vimal, Sr-DR
Date of Hearing	28.08.2020
Date of Pronouncement	31.08.2020

ORDER

PER BENCH:

These are a bunch of six appeals wherein the sole issue under challenge is levy of fee u/s 234E of the Income Tax Act, 1961 (hereinafter called as the 'Act') in respect of delay in filing the quarterly TDS statements for the captioned assessment years. All these appeals were taken up together for hearing and are being disposed of through this common order for the sake of convenience.

2.0 At the outset, the Ld. Authorized Representative (AR) submitted that all these captioned appeals have been dismissed by the Ld. CIT(A) by refusing to condone the delay in filing the appeals before him on the ground that the assessee had not filed any delay condonation application before him. The Ld. Authorized Representative submitted that this observation of the Ld. CIT(A) was factually incorrect as the assessee had duly filed the delay

condonation applications in all the six appeals. It was further submitted that the assessee had duly attached the condonation applications in all the appeals at the time of filing the appeals and the same is also mentioned in the covering letter accompanying the appeals. The Ld. Authorized Representative submitted that if there was any defect in the said appeals, the same should have been brought to the notice of the assessee for the removal of the defect. It was submitted that the assessee's appeals had been dismissed by the Ld. CIT(A) without any cogent reason and the delay condonation application was also not considered .

3.0 On a query from the Bench, the Ld. Authorized Representative given his willingness to appear again before the Ld. CIT(A) for the purposes of verification of the availability of the delay condonation applications, as aforesaid, in the records.

4.0 The Ld. Sr. DR, per contra, reiterated the finding of the Ld. CIT(A) and submitted that may be the assessee had not filed any delay condonation applications before the Ld. CIT(A) and was trying to cover up its fault before the Tribunal.

5.0 Having heard both the parties and after having gone through the appellate orders, we deem it appropriate to restore these six appeals to the file of Ld. CIT(A) for the purposes of verifying from the records if delay condonation applications were actually filed along with the appeal memos in these six appeals. If it is so found, the Ld. CIT(A) is directed to adjudicate on the assessee delay condonation applications leniently and, thereafter, adjudicate on the merits of the case. Needless to say, the assessee shall be allowed appropriate opportunity by the Ld. CIT(A) before the adjudication of these appeals.

6.0 In the final result, all the captioned appeals stand allowed for statistical purposes.

Order pronounced on 31/08/2020.

Sd/-

(R.K.PANDA)
ACCOUNTANT MEMBER

Dated: 31/08/2020

PK/PS

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI