

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "E" MUMBAI**

**BEFORE SHRI C.N. PRASAD (JUDICIAL MEMBER) AND  
SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER)**

**ITA No. 1322/MUM/2020  
Assessment Year: 2013-14**

**&**

**ITA No. 1324/MUM/2020  
Assessment Year: 2014-15**

**&**

**ITA No. 1323/MUM/2020  
Assessment Year: 2015-16**

M/s Sunraj Enterprises,  
Siddheshwar Park, Opp. Vaastu  
Anand, Parsik, Kharegaon,  
Kalwa,  
Thane-400 605.

**PAN No. ABRFS 4336 D**

**Appellant**

**Vs.** Commissioner of Income Tax (Appeals)-1,  
Room No. 29, A-Wing, 6<sup>th</sup> floor, Ashar I.T.  
Park, Wagle Industrial Estate,  
Thane-400 604.

**Respondent**

Assessee by : None  
Revenue by : Mr. B.K. Bagchi, DR

Date of Hearing : 11/11/2021  
Date of pronouncement : 24/11/2021

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.**

The captioned appeals filed by the assessee are directed against the respective orders passed by the CIT(A)-1, Thane dated 17.12.2019 for AYs 2013-14, 2014-15 & 2015-16. As the issue involved in the captioned appeals are inextricably interlinked or in fact interwoven and having common issue, the

same are therefore being taken up and disposed off by way of a consolidated order. Facts being identical, we begin with the AY 2013-14.

**ITA No. 1322/MUM/2020**  
**Assessment Year: 2013-14**

2. At the outset, it is noticed that none appeared on behalf of assessee in spite of calls and even no application for adjournment was moved. On the other hand, Ld. DR is present in the court and is ready with arguments. Therefore, we have decided to proceed with the hearing of the case *ex-parte* with the assistance of the Ld. DR and the material placed on record.

3. Brief facts of the case are, the assessee filed appeal before the CIT(A)-1, Thane against the order passed u/s 200A of the Income Tax Act, 1961 (in short 'Act'). After filing the appeal before the Ld. CIT(A), the assessee filed letter dated 10.12.2019 requesting for withdrawal of the appeal in AYs under appeal i.e. 2013-14, 2014-15 & 2015-16. Based on the above letter of withdrawal, the Ld. CIT(A) dismissed the appeal of the assessee as withdrawn being infructuous.

Now, the assessee filed appeal before us with the plea that the assessee has withdrawn the appeal before CIT(A)-1, Thane due to mistake of staff of Chartered Accountant. The staff noticed by mistake that there is no penalty listed on late filing of TDS in the TRACES. However, later it was found by the assessee that it is a mistake on the part of staff of the Chartered Accountant and noticed that the demand was still alive.

In this regard, the assessee also filed an affidavit from the staff of Chartered Accountant i.e. Mr. Pratik Chandrakant Chavan.

4. Considering the above facts on record, we observed that the assessee has withdrawn the appeal filed before Ld. CIT(A) with mistaken belief that the late fee levied by the Department is deleted. However, the Department has not deleted the late fees in the case of the assessee. Since, the staff of the Chartered Accountant wrongly noticed that waiver of the fees of the another client and by mistake advised the same to the Chartered Accountant and the assessee. At the advice of the Chartered Accountant, the assessee has withdrawn the appeal on mistaken belief that there is no demand. For the sake of justice, we deem it fit and proper to remit this issue back to the file of the CIT(A) to consider the issue and decide the issue on merit. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

5. Facts are being identical, our decision for the AY 2013-14 applies *mutatis mutandis* to AYs. 2014-15 & 2015-16.

6. In the result, the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open Court on 24/11/2021.**

Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER

Sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Mumbai;

Dated: 24/11/2021

Rahul Sharma, Sr. P.S.

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-

4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Dy./Assistant Registrar)  
**ITAT, Mumbai**