

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI S. S. VISWANETHRA RAVI, JM

आयकर अपील सं. / ITA Nos.710 to 713/PUN/2018  
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15

Viraj Patil,  
Plot No.D-14/15, MIDC,  
Satpur, Nashik-422007.

PAN : ALXPP0400H

.....अपीलार्थी / Appellant

बनाम / V/s.

Dy. CIT (CPC), TDS,  
Ghaziabad.

.....प्रत्यर्थी / Respondent

Assessee by : None  
Revenue by : Shri M. G. Jasnani,  
Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing : 06.12.2021

घोषणा की तारीख / Date of Pronouncement : 06.12.2021

**आदेश / ORDER**

**PER BENCH :**

These are the appeals filed by the assessee directed against the common order of Id. Commissioner of Income Tax (Appeals)- 3, Nashik ('CIT(A)' for short) dated 19.01.2018 for the assessment years 2013-14 and 2014-15 respectively.

2. Since the identical facts and issues are involved in all the appeals, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.710/PUN/2018 are stated herein.

**ITA No.710/PUN/2018**

4. It was found by the Central Process Centre (TDS), the assessee had filed belated TDS return during the financial years 2013-14 and 2014-15. Accordingly, CPC (TDS) levied late fee @ 200 per day u/s 234E of the Income Tax Act, 1961 ('the Act') vide Intimation dated 28.06.2014.

5. Being aggrieved by levy of late fee u/s 234E of the Act, an appeal was preferred before the Id. CIT(A), who vide impugned order had dismissed the appeal *in-limine* without condoning the delay.

6. Being aggrieved by the order of the Id. CIT(A), the assessee is in appeal before us.

7. When the matter was called on, none appeared on behalf of the assessee despite due service of notice.

8. We heard the Id. Sr. DR and carefully gone through the order of the Id. CIT(A). On perusal of the order of the Id. CIT(A), it would be clear that the Id. CIT(A) had disputed the claim of the appellant that the order of the Intimation was received by it as on 30.05.2017 as against the date of order as 23.12.2013. He, accordingly, presumed that there is a delay in filing the appeal by 4 years. But nothing is discernable from the order of the Id. CIT(A) that an opportunity was given to the appellant to explain the delay, if any, or not. In the circumstances, in the interest of justice the matter is remanded back to the file of the Id. CIT(A) to afford an opportunity of being heard to the assessee to explain the reasons for delay, if any, in filing appeal before the Id. CIT(A). If the Id. CIT(A) is satisfied with the reason given for the delay, he shall decide the matter on merits in accordance with law. Thus, the issue raised in grounds of appeal stands partly allowed for statistical purposes.

9. In the result, the appeal filed by the assessee in ITA No.710/PUN/2018 stands partly allowed for statistical purposes.

**ITA No.711 to 713/PUN/2018**

10. As mentioned earlier, the facts and issues involved in all the appeals are identical, therefore, our decision in ITA No.710/PUN/2018 shall apply *mutatis mutandis* to the remaining appeals in ITA Nos.711 to 713/PUN/2018. Accordingly, the appeals of the assessee in ITA Nos.711 to 713/PUN/2018 are partly allowed for statistical purposes.

11. Resultantly, all the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced on this 06<sup>th</sup> day of December, 2021.

**Sd/-**

**(S. S. VISWANETHRA RAVI)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**

**(INTURI RAMA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> December, 2021.

Sujeet

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Nashik.
4. The CCIT, Nashik.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.