

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA Nos.20 to 22/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2014-15)

Senthilraj and Co. 101, Lakshmi puram, Palani, Dindigul 624 601.	बनाम/ Vs.	DCIT CPC, TDS, Aayakar Bhawan Sector -3, Vaishali, Uttar Pradesh.
स्थायी लेखा सं./जी आइ आर सं./PAN/TAN AAZFS-5281-Q / MRIS-03887-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri. P.M. Kathir (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	12-05-2022
घोषणा की तारीख / Date of Pronouncement	:	12-05-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. The grievance of the assessee in aforesaid appeals for various quarters of Assessment Year (AY) 2014-15 is common i.e., levy of Fees u/s 234E for late filing of Quarterly TDS returns.
2. The grounds raised by the assessee are identical in all the appeals. The grounds taken in ITA No.20/Chny/2022 read as under: -

1. The CIT(A) has grossly erred in dismissing the appeal of the appellant by holding the same to have been barred by limitation.

2.1 The Ld. CIT(A) erred in not considering the grounds raised by the appellant as the intimation impugned before them was passed without jurisdiction.

2.2 The CIT(A) ought to have seen that amendment to Section 200A by way of substitution of clauses (c) to (f) providing for demanding later fees u/s 234E of the Act having been inserted only with effect from 01.06.2015, the later fees of Rs.80,600/- levied by the intimation u/s 200A for payments made before such date is not supported by any enabling machinery provision and is thus liable to be deleted.

2.3 The CIT(A) erred in not observing that demand of late fees by itself being without jurisdiction, the interest levied for delay in the payment of later fees u/s 220(2) of Rs.58,190/- also deserves to be deleted in toto.

This appeal arises out of the order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [CIT(A)] dated 12.11.2021 in the matter of demand raised by CPC (TDS) levying fees u/s 234E for late filing of quarterly TDS return.

3. The Ld. AR submitted that the assessee's appeal has been dismissed by Ld. CIT(A) for want of condonation of delay which was as follows: -

No.	ITA No.	Period of Delay
1.	20/Chny/2022	1962 days
2.	21/Chny/2022	1961 days
3.	22/Chny/2022	1961 days

The Ld. AR urged that the assessee had reasonable cause for late filing of appeals. The Ld. Sr. DR, on the other hand, submitted that such an inordinate delay could not be condoned and each day's delay has to be explained by the assessee.

Having heard rival submissions and after perusal of impugned order, our adjudication would be as given in succeeding paragraphs.

4. It is undisputed fact that there was delay in filing of quarterly TDS returns and accordingly, while processing TDS returns, CPC (TDS) has levied fees u/s 234E. The assessee preferred further appeal before Ld.

CIT(A) wherein the appeal was dismissed on limitation ground since there was inordinate delay of 1962 days. The Ld. CIT(A), after considering various judicial pronouncements on limitation, dismissed the appeal as under: -

6. On the facts and circumstances of the case and in view of the position of law applicable on the given facts, I am satisfied that the appeal has not been presented within the period prescribed under Section 249(2) of the Act i.e., thirty days from the date of service of notice of demand relating to the assessment order. I am also satisfied that the appellant has not been able to show any "*sufficient cause*" for not presenting the appeal within the said prescribed period, within the meaning of Section 249(3) of the Act, read with Section 5 of the Limitation Act. Accordingly, the appeal is not admitted for adjudication on merits.

The other two appeals were also dismissed in same fashion for want of condonation of delay. Aggrieved, the assessee is in further appeal before us.

5. Upon perusal of impugned order, it could be seen that Ld. CIT(A) has dealt with the issue of limitation in a very exhaustive manner. To seek condonation of inordinate delay of as many as 1962 days, it was incumbent on the assessee to show sufficient cause for late filing of the appeal. This is more important when the orders, notices etc. were readily available in the digital mode on TRACES as noted by Ld. CIT(A) in para-5.1 of the order. The assessee could not demonstrate any sufficient cause for late filing of the appeal. Similar is the position before us wherein no new material could be adduced by the assessee in support of its submissions. Therefore, all the appeals have rightly been dismissed by Ld. CIT(A) and we see no reason to interfere in the same. Accordingly, all the three appeals stand dismissed.

6. All the appeals stand dismissed.

Order pronounced on 12th May, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated : 12-05-2022
EDN/-

आदेशकीप्रतिलिपिअग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त (अपील)/CIT(A)
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR
6. गार्डफाईल/GF