

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. 62/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2013-14)

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आयकर अपील सं./ITA Nos.63/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2014-15)

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आयकर अपील सं./ITA No. 64/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2015-16)

A 1 Enterprises Private Limited F 41-A, Anna Nagar East, Chennai – 600 102.	बनाम/ Vs.	DCIT Corporate Circle 1(1), Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAECA-6880-H		
(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. Aggrieved by levy of fees u/s 234E for late filing of TDS returns, the assessee is in further appeal before us for various quarters of

Assessment Years (AY) 2013-14 to 2015-16. The impugned orders have not admitted the appeals of the assessee for want of condonation of delay since the assessee did not prefer any condonation petition before first appellate authority. However, Ld. AR submitted that affidavit for condonation of delay dated 14.11.2019 was filed on 30.11.2021 which is duly supported by the e-proceedings response acknowledgement as kept on record. After going through these documents, we concur with the submissions of Ld. AR that the documents filed by the assessee have been overlooked by Commissioner of Income Tax (Appeals), National Faceless Appeal Center.

2. Therefore on the given facts and circumstances, we set aside the impugned orders and restore the appeals back to the file of Ld. CIT(A) to consider assessee's condonation of delay and if the delay is condoned, adjudicate the issue on merits. The assessee would be afforded sufficient opportunity of hearing.

3. All the appeals stand allowed for statistical purposes.

Order pronounced on 12th May, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई/ Chennai; दिनांक/ Dated :12.05.2022
JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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