

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.177/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2014-15)

&

आयकर अपील सं./ITA Nos.178/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2015-16)

Vega Associates No. C-17 3 rd Cross, North East Extension Thillai Nagar, Trichirapalli – 620 018.	बनाम/ Vs.	ACIT CPC, Bangalore.
स्थायी लेखा सं./जी आइ आर सं./PAN/TAN:AAGFV-1380-E / CHEM-12461-B		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
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 Assessment Years (AY) 204-15 & 2015-16 is common i.e., levy of Fees u/s 234E for late filing of Quarterly TDS returns. None has appeared for assessee. On the last occasions also, none appeared for assessee. Left with no option,

we proceed to dispose-off the appeals on the basis of material on record. The Ld. Sr. DR pleaded for dismissal of the appeals on the ground that appeals were dismissed by first appellate authority for want of condonation of inordinate delay.

2. The Registry has noted a delay of 133 days in the appeal, the condonation of which has been sought by the assessee. Keeping in view the fact that the impugned orders were passed during lockdown period arising out of Covid-19 Pandemic, we condone the delay and admit the appeals for adjudication on merits.

3. These appeals arise out of the separate orders passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [CIT(A)] on 09.09.2021 in the matter of demand raised by CPC (TDS) levying fees u/s 234E for late filing of quarterly TDS returns.

4. Upon perusal of impugned orders, it could be seen that the appeals were filed by the assessee with inordinate delay of 1494 days for AY 2014-15 and 1365 days for AY 2015-16. In support of condonation, the assessee submitted that it was under the bona fide impression that fee u/s 234E was not leviable prior to 01.06.2015 and the same need not be paid by the assessee. However, Ld. CIT(A), in an elaborate manner, refused to admit the appeals on the ground that the inordinate delay remained unsubstantiated without any plausible explanation. Aggrieved, the assessee is in further appeal before us.

5. After going through the impugned orders, we concur with the adjudication of Ld. CIT(A). It was incumbent on the assessee to show sufficient cause for inordinate late filing of the appeal. However, the assessee could not demonstrate any sufficient cause for late filing of the

appeals. Accordingly, the appeals have rightly been dismissed by Ld. CIT(A) and we see no reason to interfere in the same.

6. Both the appeals stands dismissed.

Order pronounced on 12th May, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष /VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखकसदस्य /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