

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 No. 560/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2013-14)

&

आयकर अपील सं./ITA No. 561/Chny/2021
(निर्धारण वर्ष / Assessment Year: 2014-15)

A K R TEX 11, PSS Nagar, Lakshmi Nagar Main Road Tirupur 641 602.	बनाम/ Vs.	ITO TDS Ward, 121, 60 Feet Road, PN Road, Tirupur.
स्थायी लेखा सं./जी आइ आर सं./PAN/TANAAFFA-2323-M / CMBA-03411-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri R. Kumar (Advocate) – Ld. AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Abani Kanta Nayak (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) 2013-14 & 2014-15 is common i.e., levy of Fees u/s 234E for late filing of Quarterly TDS returns.

2. The Registry has noted delay of 72 days in the appeals, the condonation of which has been sought by the assessee on the strength of condonation petition. Considering 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. Both these appeals arise out of separate orders passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [CIT(A)] on 23.07.2021 in the matter of demand raised by CPC (TDS) levying fees u/s 234E for late filing of quarterly TDS returns.

4. 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.	560/Chny/2021	More than 6 Years
2.	561/Chny/2021	More than 6 Years

The Ld. AR urged that the assessee had reasonable cause for late filing of appeals. The Ld. CIT-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.

5. 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 more than 6 years. The Ld. CIT(A) dismissed the appeals since the appeals were filed almost after four

years after the decision on which the assessee was relying. Therefore, it was held that there was no reasonable cause for late filing of the appeals. Accordingly, both the appeals were dismissed. Aggrieved, the assessee is in further appeal before us.

6. Upon perusal of impugned order, it could be seen that Ld. CIT(A) has dealt with the issue of limitation in a logical manner. To seek condonation of inordinate delay of as many as more than 6 years, it was incumbent on the assessee to show sufficient cause for late filing of the appeals. However, the assessee could not demonstrate any sufficient cause for late filing of the appeals. Similar is the position before us wherein no new material could be adduced by the assessee in support of its submissions. Therefore, the appeals have rightly been dismissed by Ld. CIT(A) and we see no reason to interfere in the same. Accordingly, both the appeals stand dismissed.

7. Both the appeals stand dismissed.

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
EDN/-

आदेशकीप्रतिलिपिअग्रेषित/**Copy to:**

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