

THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" Bench, Mumbai  
Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 1771/Mum/2022 (A.Y. 2014-15)  
I.T.A. No. 1772/Mum/2022 (A.Y. 2013-14)

Divya Raghavan Vijayan C/o. Shashikant G. Goyal 303/B Jagmagia Centre Nahar Nagar, Malad West Mumbai-400 064.  PAN : AHUPV7112M (Appellant)	Vs.	ITO (TDS), Wd-1 Qureshi Mansion Naupada Thane Maharashtra 400 602.  (Respondent)
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Assessee by	Shri Shashikant Goyal
Department by	Shri R.P. Veena
Date of Hearing	25.08.2022
Date of Pronouncement	08.09.2022

O R D E R

Per B.R.Baskaran (AM) :-

Both the appeals filed by the assessee are directed against the orders passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and they pertain to assessment year 2013-14 & 2014-15.

2. The Learned AR submitted that the impugned appeals relate to order passed by the AO in respect of Statements of TDS filed by the assessee. He submitted that the Statement of TDS is required to be filed for each quarter. Hence, there will be four Statements of TDS in an assessment year. In assessment year 2013-14, the assessee was aggrieved by the orders passed by the AO in respect of three quarters. Since all the said orders related to single assessment year, the assessee filed one single appeal against the orders passed for all the three quarters. Similarly, in AY 2014-15 also, the assessee was aggrieved by the orders passed by AO in respect of three quarters and the assessee has filed one single appeal against those orders. However, the learned CIT(A) has expressed the view that the assessee should

have filed separate appeal for each of the quarters. Even though the grounds urged before Ld CIT(A) related to all the three quarters, the Ld CIT(A) considered the appeals filed for each of the years as related to only one quarter and disposed it. Thus, the Ld CIT(A) did not adjudicate the grounds urged in respect of remaining two quarters in both AY 2013-14 and 2014-15.

3. The Learned AR submitted that the view of the Ld CIT(A) is that the assessee should have filed three separate appeals against the three separate orders received for each of the three quarters falling under same assessment year. He submitted that there was a practical difficulty in doing so, i.e., at the relevant point of time, e-filing portal of the Income tax department did not allow filing of multiple appeals for the same assessment year. If a person has filed appeal for one quarter mentioning AY 2013-14, the e-filing portal did not allow filing of one more appeal for the same assessment year. Hence the assessee was constrained to file single appeal for all the impugned three quarters. He submitted that the learned CIT(A) has not appreciated this practical difficulty. He contended that the first appellate authority should have disposed of grounds raised by the assessee in all three quarters in both the years under consideration.

4. The Learned DR, on the contrary, submitted that the assessee should have filed separate appeal for each of the quarter as intimation has been issued to the assessee for each of the quarter separately.

5. In the rejoinder, the learned AR reiterated the contentions made by him earlier. The Bench pointed out to Ld A.R that it has noticed that many assesseees have filed separate appeals against the orders received for each of the quarters separately and accordingly suggested the learned AR to try filing separate appeals for each of the quarters. The learned AR agreed to the said suggestion and prayed that the assessee may be given an opportunity to try the same. He also prayed that the delay in filing the appeals against the

orders passed for the remaining two quarters in both the years under consideration may also be condoned.

6. We have heard the rival contentions and perused the record. We noticed earlier that the assessee has filed one single appeal for the intimations received in respect of the three quarters in each of the year. However, the learned CIT(A) chose to dispose of the appeal pertaining to one quarter picked up by him. Hence, the grounds of appeal urged by the assessee before learned CIT(A) in respect of remaining two quarters in each of the year remained un-adjudicated.

7. In view of the discussions made supra, we uphold the view taken by the Ld CIT(A) to treat the appeals filed in both the years as the appeals filed against the order passed for one of the quarters. However, in the interest of natural justice, we are of the view that the assessee should be provided with an opportunity to file separate appeals for the remaining two quarters in both the years under consideration. Accordingly, we direct the assessee to file separate appeals before Ld CIT(A) for the remaining two quarters in both the years under consideration. It is not the case that the assessee has remained idle and did not file appeals for the remaining two quarters, i.e., the fact remains that the assessee was pursuing the matters before learned CIT(A) by filing single appeal before him as well as before the Tribunal. Hence the delay in filing the appeals for the remaining two quarters before learned CIT(A) are only technical delays, which deserved to be condoned. Accordingly, we direct Ld CIT(A) to condone the delay in filing appeals before him for the remaining two quarters in both the years.

8. We notice that the Ld CIT(A) has granted relief in respect of the some of the issues in both the appeals. Hence the orders passed by him in granting relief in respect of some of the issues in both the years do not require disturbance. In respect of remaining issues, we notice that the assessee has urged identical issues in all the three quarters and they are interrelated.

Accordingly, we are of the view that the issues decided against the assessee in both the appeals by Ld CIT(A) require fresh adjudication along with the appeals that may be filed by the assessee in respect of remaining two quarters in both the years, as discussed above. Accordingly, we deem it proper to restore the issues which were decided against the assessee in the impugned orders passed by learned CIT(A) to his file for adjudicating them afresh alongwith remaining appeals that are going to be filed. After affording adequate opportunity of being heard to the assessee, the learned CIT(A) may take appropriate decision in accordance with law.

9. In the result, both the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 08.09.2022.

Sd/-  
(PAVAN KUMAR GADALE)  
JUDICIAL MEMBER

Sd/  
(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai; Dated : 08/09/2022

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

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