

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री वी. दुर्गा राव, माननीय न्यायिक सदस्य एवं
श्री जी. मंजूनाथा, माननीय लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1036-1039, 1040-1047 & 1048-1053/Chny/2022
निर्धारण वर्ष /Assessment Years: 2013-14, 2014-15 & 2015-16

M/s.Gopuram Enterprises Pvt. Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram,
Chennai-600 028.

[PAN: AAACS 9903 R]

(अपीलार्थी/Appellant)

v. The Income Tax Officer,
TDS, CPC,
Ghaziabad.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr.R.Devaraj, Adv.

प्रत्यर्थी की ओर से /Respondent by

: Mr.D.Hema Bhupal, JCIT

सुनवाई की तारीख/Date of Hearing

: 30.01.2023

घोषणा की तारीख /Date of Pronouncement

: 31.01.2023

आदेश / ORDER

PER BENCH:

This bunch of appeals filed by the assessee are directed against separate, but identical orders of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi, all dated 10.11.2022, and pertains to assessment years 2013-14 to 2015-16. Since, the facts are identical and issues are common, for the sake of convenience, these appeals were heard together and are being disposed off, by this consolidated order.

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2. The assessee has, more or less, raised common grounds in all appeals. Therefore, for the sake of brevity, grounds of appeal filed in ITA No.1037/Chny/2022 for the AY 2013-14, are re-produced as under:

1) On the facts and circumstances of the case and in law, the Learned CIT (A) National Faceless Appeal Centre (NFAC), Chennai, has erred in holding the delay, in filing the appeal cannot be condoned. The Appellant prays that, the delay be condoned and appeal should be taken for hearing.

2) On the facts and circumstances of the case and in law, the Learned CIT (A) National Faceless Appeal Centre (NFAC), Chennai, has erred in not deciding the issue on merits. The Appellant prays the same may kindly be heard & allowed.

The consultant who prepared the appeal to be filed before the CIT (A), (NFAC), advised us to wait, till the outcome of the verdict, in respect of levy of penalty U/s 234 E of the Act. After the verdict which is in favour of the Assessee, the consultant further advised, based on the verdict, the department itself may withdraw the intimation notice, issued U/s 154 of the Act.

The department has not withdrawn the intimation notice. Since, it has not been withdrawn, there is a delay of 2327 days, to file the appeal before the CIT (A), (NFAC). The delay is neither willful or wanton.

As per the order, in ITA No. 6240/M/2007 dated 23/03/2010, by the "A" Bench, ITAT, Mumbai, the Hon'ble Tribunal, accepted the contention, that due to the mistake of counsel, the appeal has not been filed on time, by citing Supreme Court, High Court & Tribunal judgments.

Further, on the merits, the issue in the above appeals, is relating to the Assessment Year 2013-14, pertains to levy of late fees U/s 234 E, for delay in filing of Quarterly TDS returns.

The appellant submits that, the levy of late fee U/s 234 E of the Act, in the orders passed U/s 200 A of the Act, in relation to the period prior to 01/06/2015, was wholly unjustified and without jurisdiction, especially in view of the prospective amendment, introduced in Section 200 A of the Act w.e.f. 01/06/2015.

It is submitted that the TDS orders, though passed after the introduction of the amendment, the levy of such fees U/s 234 E of the Act, for the period prior to 01/06/2015 is incorrect and erroneous. Since, the amendment introduced should be construed as applicable, only from quarters falling after the said date.

As per the order of this Tribunal, in ITA No's 343 to 350/Chny/2021 dated 24/02/2022, by citing High Court & Tribunal judgments, based on the above submission has allowed the appeal, in favour of the Assessee/Appellant.

3. The brief facts of the case are that the assessee has filed quarterly e-TDS return beyond due date specified under the Act for all quarters of AYs 2013-14, 2014-15 & 2015-16. The AO, CPC, TDS Cell, processed TDS return filed by the assessee u/s.200A of the Income Tax Act, 1961, and

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levied late fees u/s.234E of the Act. The assessee had filed appeals against the order of the AO, CPC, TDS Cell, with huge delay of more than 2000 days. The Ld.CIT(A), for the reasons stated in their appellate orders dated 10.11.2022, has dismissed appeals filed by the assessee unadmitted without condoning the delay in filing of the appeals on the ground that the assessee could not explain huge delay in filing of the appeals, which cannot be considered for condonation of delay. Aggrieved by the orders of the Ld.CIT(A), the assessee is in appeals before us.

4. The Ld.AR for the assessee submitted that the Ld.CIT(A) erred in dismissing the appeals filed by the assessee in limine without condoning the delay. Even though, the assessee has explained the reasons for delay in filing of the appeals, which is neither intentional nor to derive any undue benefit. The Ld.Counsel for the assessee submitted that there was an ambiguity in the law in as much as there were divergent judgments on the issue of charging late filing fee u/s.234E of the Act, for belated filing of quarterly TDS returns. However, of late, the law has been evolved where the position of law has been clarified by various courts and observed that in absence of enabling provisions u/s.200A of the Act, for levying penalty while processing return, there cannot be any late fee u/s.234E of the Act, before amendment to sec.200A of the Act by the Finance Act, 2014 w.e.f. 01.06.2015. The Ld.Counsel who was handling tax matters of the assessee, has advised the assessee not to file appeals for the reason that the Government may withdraw late filing fees charged for belated filing of

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returns on the basis of subsequent judgments. However, the assessee could able to contact another Counsel who had advised the assessee to file appeals on the basis of subsequent judgments of various Courts and Tribunals, which caused delay. But, the delay in in filing of the appeals is neither willful nor to derive any undue benefit, but purely beyond the control of the assessee. Therefore, for advancement of substantial justice the delay in filing of the appeals may be condoned and direct the Ld.CIT(A) to decide the issue on merits. He further referring to the decision of ITAT Chennai Benches in the case of M/s.M.F. Textiles Pvt. Ltd., in ITA Nos.578 & 579/Chny/2021 for the AYs 2013-14 & 2015-16 dated 24.02.2022 submitted that, this Tribunal has taken a view on the issue and held that before 01.06.2015, there cannot be any fees u/s.234E of the Act, for belated filing of TDS returns. Therefore, late filing fees charged by the AO should be deleted.

5. The Ld.DR, on the other hand, supporting the order of the Ld.CIT(A), submitted that the Ld.CIT(A) had given valid reasons for not condoning the delay in filing of the appeals, because reasons given by the assessee does not come under reasonable cause and thus, order passed by the Ld.CIT(A) should be upheld.

6. We have heard both the parties, perused the materials available on record and gone through orders of the authorities below. At the outset, we find that there is a huge delay of more than 2000 days in filing of the

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appeals before the Ld.CIT(A). The details of appeal-wise delay in filing of the appeals before the Ld.CIT(A), are tabulated below:

Sr.No.	Appeal No.	FY/Quarter	Date of passing order	Date of filing appeal	Delay in days
1	NFAC/2013-14/10026938	2012-13/Q3	12.12.2013	17.11.2020	2502 days
2	NFAC/2012-13/10026936	2012-13/Q2	12.12.2013	17.11.2020	2502 days
3	NFAC/2012-13/10026937	2012-13/Q3	12.03.2013	17.11.2020	2502 days
4	NFAC/2012-13/10026952	2012-13/Q2	12.03.2013	17.11.2020	2502 days
5	NFAC/2013-14/10027169	2013-14/Q1	16.03.2014	19.11.2020	2410 days
6	NFAC/2013-14/10026960	2013-14/Q2	16.03.2014	17.11.2020	2408 days
7	NFAC/2013-14/10026979	2013-14/Q3	16.03.2014	17.11.2020	2408 days
8	NFAC/2013-14/10026959	2013-14/Q4	05.06.2014	17.11.2020	2327 days
9	NFAC/2013-14/10026956	2013-14/Q1	16.03.2014	17.11.2020	2408 days
10	NFAC/2013-14/10046957	2013-14/Q2	16.03.2014	17.11.2020	2408 days
11	NFAC/2013-14/10011843	2013-14/Q3	16.03.2014	17.11.2020	2408 days
12	NFAC/2013-14/10026958	2013-14/Q4	05.06.2014	17.11.2020	2327 days
13	NFAC/2014-15/10027035	2014-15/Q1	29.07.2014	17.11.2020	2273 days
14	NFAC/2014-15/10027034	2014-15/Q3	30.10.2015	17.11.2020	1815 days
15	NFAC/2014-15/10027033	2014-15/Q4	08.04.2019	17.11.2020	559 days
16	NFAC/2014-15/10027030	2014-15/Q1	29.07.2014	17.11.2020	2273 days
17	NFAC/2014-15/10027031	2014-15/Q3	05.05.2015	17.11.2020	1993 days
18	NFAC/2014-15/10027032	2014-15/Q4	06.11.2015	17.11.2020	1808 days

As could be seen from the reasons given by the assessee for condonation of delay before the Ld.CIT(A), we find that the assessee has taken two-fold arguments. The first and foremost arguments of the assessee before the Ld.CIT(A) are that there was an ambiguity in levy of late filing fees u/s.234E of the Act, in view of non-availability of enabling provisions u/s.200A of the Act, before amendment brought to sec.200A of the Act, by the Finance Act,

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2014 w.e.f.01.06.2015. Therefore, the assessee was having a dilemma to file appeals against the order of the AO in levying late final fees u/s.234E of the Act, or not. However, of late, various Courts and Tribunals have taken a consistent view that before amendment to Sec.200A of the Act, w.e.f.01.06.2015, late fees u/s.234E of the Act, cannot be levied. Therefore, prompted with judicial decisions, the assessee has taken a decision to file appeals before the First Appellate Authority. Further, the Counsel who was handling tax matters of the assessee, was also advised assessee not to file appeals against the order of the AO in levying late fees u/s.234E of the Act. The assessee had consulted another Counsel who had advised the assessee to file appeals against the order of the AO u/s.200A of the Act, and the assessee has taken steps to go through necessary papers for filing appeals before the Ld.CIT(A), which resulted in huge delay. The Ld.CIT(A) has rejected the reasons given by the assessee for condonation of delay and has addressed the grounds taken by the assessee in light of certain judicial precedents and held that why reasons given by the assessee cannot be considered as reasonable cause for condoning huge delay in filing of the appeals.

7. Having heard both the sides, we find that the reasons given by the Ld.CIT(A) to dismiss appeals filed by the assessee without admission, seems to be logical and strengthened by various judicial precedents. The law has provided for limitation to various proceedings, including Income Tax proceedings to settle the dispute between the parties at early stage.

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In case, without any reasons, the proceedings are continued, then, the very purpose of resolving the dispute between the parties would defeat. Therefore, various courts have, time and again, held that the litigants should adhere to limitation provided under the statute while filing appeals, if any. Therefore, a litigant who pursue their case in judicial Forum should be conscious enough to file their appeal within the time allowed under the Act, unless he was prevented by sufficient cause in not filing appeals within the time allowed under the Act. Therefore, while deciding the issue of condonation of delay, the Courts have to decide the facts of each case as per reasons given by litigant and should take a call whether or not condone delay in filing of the appeals. At the same time, various Courts, including the Hon'ble Supreme Court in the case of Collector of Land Acquisition v. MST.Katiji & Ors. reported in [1987] 167 ITR 471 (SC) very categorically held that if a meritorious case is thrown out of judicial review on technical reasons, the purpose of advancement of substantial justice may defeat. Further, the very same Courts have very clearly held that it is the duty of the assessee to explain each and every day of delay with reasonable explanation. From the above, what we understood is that a meritorious case cannot be thrown out on technical reasons and at the same time, it is abundant duty of the litigant to explain the delay in filing of the appeals. Therefore, in light of above legal and factual background, if you examine the present cases, the assessee could not satisfactorily explained huge delay in filing of the appeals before the Ld.CIT(A) and said delay varies

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from 600-2500 days. Although, the assessee has given a reason that there was an ambiguity in the law in levying penalty u/s.234E of the Act, but, in our considered view said issue has been resolved by various Courts way back in the year 2016 itself. Further, the second reason given by the assessee that there was a wrong advice given by Consultant who handle the cases is unsubstantiated, because, the assessee could not file any evidences to justify its arguments. Moreover, it is for the assessee to know various laws, including Income Tax laws and comply with the said law. In case, any professional gives a wrong advice, the assessee does not require so much time to consult another professional who can give better advice. Therefore, in our considered view, the reasons given by the assessee that there is a wrong professional advice not to file, which leads to delay appears to be not bona fide. Thus, we are of the considered view that there is no error in the reasons given by the Ld.CIT(A) to reject appeals filed by the assessee on condonation of delay.

8. Having said so, let us come back to judicial precedents which have considered the issue of condonation of delay.

(i) The Hon'ble Bombay High Court in Somerset Place Co-operative Housing Society Limited vs. Income Tax Officer 16(2)(1) in Notice of Motion No. 1004 of 2014 in IT.A. (Lodg) No. 874 of 2014 dated 13.02.2015 [reported in 57 taxmann.com 7], has held and observed as under (emphasis supplied):

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"7. We are of the opinion that the reasons as shown by the applicant cannot fall within the parameters of sufficient cause so as to confer a benefit of condonation to the applicant. This is for the reason that the applicant had taken a well-considered decision not to move further proceedings against the order dated 31.10.2008. Applying the test of a prudent litigant it cannot be held that once the applicant by his own volition had decided to accept a judicial order, the applicant can at any time assail the same may be for the reason that subsequently new decisions are rendered on that issue. Section 5 of the Limitation Act cannot be stretched to bring about a situation of unsettling judicial decisions which stood accepted by the parties. If the contention of the applicant is accepted, it would create a situation of chaos and unsettling various orders passed from time to time by the Tribunal as accepted by the parties. The legislative mandate in stipulating a limitation to file an appeal within the prescribed limitation cannot be permitted to be defeated when a litigant has taken a decision not to pursue further proceedings. A new ruling is no ground for reviewing a previous judgment. If this is permitted, the inevitable consequence is confusion, chaos, uncertainty and inconvenience as then no orders can ever attain finality though accepted by parties."

(ii) In Vedabhai alias Vaijayantabai Baburao Patil vs. Shantaram Baburao Patil [2002] reported in 122 Taxman 114, the Hon'ble Apex Court made a distinction between delays that are trivial and cases where large delays had occurred in the following words (emphasis supplied):

"In exercising discretion, under sect/on 5 of the Limitation Act the courts should adopt a pragmatic approach. A distinction must be made between a case where the delay is inordinate and a case where the delay is of a few days. Whereas in the former case, the consideration of prejudice to the other side will be a relevant factor so the case calls for a more cautious approach but in the latter case no such consideration may arise and such a case deserves a liberal approach. No hard and fast rule can be laid down in this regard."

(iii) A similar view has been taken on an identical scenario by the Id. Appellate Tribunal, Mumbai, in Lakshya Global Logistics Pvt. Ltd vs DCIT, CPC TDS, Ghaziabad (I.T.A. No. 6979-6984/Mum/2017 dated 23.01.2019). Relevant portion is quoted below:

1. *"We have heard counsels for both the parties and we have a/so perused the material placed on record, judgments cited by the parties as well as the orders passed by the revenue authorities. We find from the records that the assessee had filed all twenty appeals against the orders of Ld. CIT(A) thereby taking the solitary ground that late filing of appeal before Ld. CIT(A) was based on the ground that assessee was given wrong advice by the Tax Consultants and therefore the assessee should not be allowed to suffer because of the wrong advice given by the tax consultant.*

2. *On deep scrutiny of the factual position as put forth by the assessee, we find that assessee had taken a conscious decision after due consideration at the relevant point of time for not filing the appeals against the impugned orders. Thereafter, at a later*

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stage, the appeals were filed after gap of many months/years by following few orders passed by the Appellate Tribunal. Thus, in this way, according to us, filing of appeal belatedly on the solitary consideration that favourable orders were subsequently been passed, cannot be termed as 'sufficient cause', but only be characterize as 'opportunistic approach'.

3. If in case, we allow the assessee to file the appeal on the reasoning as mentioned by them, then in that eventuality, a large number of appeals would eternally escaped the bar of limitation prescribed for filing the appeals, thereby, no allowing even a single litigation on a legal issues to ever become final.

4. We cannot ignore or overlook that on expiry of the period of limitation prescribed for seeking this legal remedy, a corresponding right accrues in favour of the other party. The right to appeal cannot be kept intact and preserved indefinitely in anticipation of a decision by a court of law, which suits the appellants.

5. However, if the assessee's arguments were momentarily considered for the sake of a theoretical debate, it is to be stated that the issue of the competence of the CPC-TDS to raise late filing fee demand mandated by section 234E through an intimation processed u/s 200A of the Act, is far from being characterized as settled. As on date, there is a cleavage of opinion amongst the Hon'ble High Courts. Hence it is also not as if the issue is no longer res Integra reckoned in this light, the force in the argument of the assessee diminishes even further.

6. We have a/so considered all the judgments cited by Ld. AR which are attached in the legal paper book relating to condonation of delay i.e Asthe Logistics Pvt. Ltd. vrs. PCIT (ITA No. 229/Mum/18), Vijay Vishin Meghani V. DC/7 86 taxmann.com 98 (Bom HC), Concord of India Insurance Co. Ltd. Vrs. Smt Nirmal Dew 118 ITR 507 (SC), Y. P. Trivedi Vrs. JCIT (ITA No. 5994/Mum/10) and Perfect Scale Co. Pvt. Ltd vrs. DCIT 37 CCH 434 (Mum-Trib), wherein it was held that assessee should not suffer on account of the wrong advice of the consultant, hence in the substantial interest of justice, the delay was condone.

7. We have also considered the judgment passed by Hon'ble Jurisdictional High Court in the case of Somerset Place Cooperative Housing Society Ltd. Vrs. ITC (2015) 57 taxman. Com 7 (Bom), wherein it was held that where assessee took voluntary decision not to assail the order of Tribunal and accepted the same, only because assessee succeeded on same issue 5 year later. the same could not be a sufficient cause to delay the condone of 5 years in filing the appeal.

8. In our considered view, section 5 of the Limitation Act cannot be stretched to bring about a situation of unsettling judicial decisions which stood accepted by the parties. If the contention of the assessee is accepted, it would create a situation of chaos and unsettling various orders passed from time to time by the authorities /courts as accepted by the parties. The legislative mandate in stipulating a limitation to file an appeal within the prescribed limitation cannot be permitted to be defeated when a litigant has taken a decision not to pursue further proceedings. The only defense raised by the assessee relates to rendering of wrong advice by the tax consultant. If this is permitted, the inevitable consequence is uncertainty and inconvenience as then no order can ever attain finality though accepted by the party.

9. We are also conscious of the fact that while a 'liberal approach' is to be normally taken in considering the application for condonation of delay as substantial justice deserves to be preferred over technical considerations, it is equally true that a person invoking the discretion of the appellate authority in inordinately delayed appeals is required to show 'compelling cause', the operation of which was beyond the control of the assessee. In other words, the condonation of delay cannot be taken as granted."

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(iv) The Hon'ble Supreme Court in Ajit Singh Thakur Singh And Anr. vs State Of Gujarat reported in AIR 1981 SC 733, held as under (emphasis supplied):

"At the outset, it is urged by learned counsel for the appellants that the High Court erred in condoning the delay in filing the appeal, and the appeal should have been dismissed as barred by limitation. We have examined the facts carefully. It appears that initially the State Government took a decision not to file an appeal and it allowed the period of limitation to lapse. Subsequently, on certain observations made by the High Court while considering a revision petition by Bhulabhai that it was a fit case where the State Government should file an appeal and on notice being issued by the High Court to the State Government in the matter, the appeal was filed. It was filed three months after limitation had expired. A faint attempt was made to show that when the initial decision was taken not to file an appeal all the papers had not been considered by the department concerned, but we are not impressed by that allegation. The truth appears to be that the appeal was not filed at first because the State Government saw no case on the merits for an appeal, and it was filed only because the High Court had observed - and that was long after limitation had expired - that the case was fit for appeal by the State Government."

(v) A reference can be made to the order of the Hon'ble Bombay High Court in the case of Ornate Traders Pvt. Ltd. (Successor to Kanu Metal Pvt Ltd) vs ITO, Ward 3(2)(3), [44 Notices of Motion No. 2281 of 2008 in I.T.A. (Lodging) No. 1814 of 2008], wherein it was observed as under (para 11 & 12, emphasis supplied):

"11. Another aspect of the case is that the revenue and/or even the assessee are expected to act with care and expeditiousness and not to let things lie unprocessed for months together.....The law of limitation is normally to be construed strictly as it has the effect of vesting for one and taking away right from the other. To condone the delays in a mechanical or a routine manner may amount to jeopardizing the legislative intent behind section 5 of the Limitation Act. It interposes a statutory bar after a certain period giving quietus to the rights arising from a judgment which is sought to be impugned..... Where the parties chose to sleep over their rights for prolonged periods without any just cause, can hardly claim equity in justice particularly faced with the statutory provisions of section 5 of the Act."

(vi) The Hon'ble Delhi High Court in Moddus Media Pvt. Ltd. vs M/s Scone Exhibition Pvt. Ltd. (RFA 497/201dated 18 May, 2017), held as under:

"11. The litigant owes a duty to be vigilant of his rights and is a/so expected to be equally vigilant about the judicial proceedings pending in the court of law against him or initiated at his instance. The litigant cannot be permitted to cast the entire blame on the Advocate. It appears that the blame is being attributed on the Advocate with a view to get the delay condoned and avoid the decree. After filing the civil suit

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or written statement, the litigant cannot go off to sleep and wake up from a deep slumber after passing a long time as if the court is storage of the suits filed by such negligent litigants. Putting the entire blame upon the advocate and trying to make it out as if they were totally unaware of the nature or significance of the proceedings is a theory put forth by the appellant/applicant/defendant company, which cannot be accepted and ought not to have been accepted. The appellant is not a simple or rustic illiterate person but a Private Limited Company managed by educated businessmen, who know very well where their interest lies. The litigant is to be vigilant and pursue his case diligently on all the hearings"

(vii) Procedural rules are essential in the orderly, efficient and speedy administration of justice and cannot be characterized as mere technicalities that may be ignored at will to suit the convenience of a party. The determination of the timeliness of the petition is important. It ought to be within the period prescribed by law as a jurisdictional requirement.

(viii) The Hon'ble Bombay High Court in Rashmikant Kundalia vs. Union vs Union of India (supra) not only upheld the constitutional validity of section 234E, but had the following observations to make when a deductor fails to file its TDS return in time (emphasis supplied throughout):

"Undoubtedly, delay in furnishing of TDS return/statements has a cascading effect..... The Department cannot accurately process the return on whose behalf tax has been deducted (the deductee) until information of such deductions is furnished by the deductor within the prescribed time. The timely processing of returns is the bedrock of an efficient tax administration system." The Hon'ble Jurisdictional High Court observed that when the returns having refund claims, are not processed in a timely manner, then:

(i) delay occurs in credit of TDS leading to delayed refund/infructuous demand

(ii) confidence of a general taxpayer on the tax administration is eroded

(Hi) late payment of refund affects the Government financially as interest payout

(iv) delay in refunds results into a cash flow crunch for business entities.

9. In light of ratio laid down by various Courts in the cases discussed above, if we examine the facts of the present cases, we find that the assessee could not explain huge delay of more than 2500 days in filing of the appeals before the Ld.CIT(A). No doubt, as per the judgments of

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various Courts, while a liberal approach is to be normally taken in considering the application for condonation of delay, because substantial justice deserves to be preferred over technical consideration, but it is equally true that a person invoking the discretion of the appellate authority in inordinately belated appeals is required to show compelling cause, the operation of which was beyond its control. In this case, as per facts available on record, we find that the delay is not for a month or two, but is for a significantly large period of 2500 days. It is well settled that a distinction must be made between a case where the delay is inordinate and where the delay is of few days only. In our considered view, these appeals fall within the former category. The quantum of delay makes it manifestly evident that these appeals were not prosecuted with due care. Therefore, considering the facts and circumstances of the cases, we are of the considered view that there is no error in the reasons given by the Ld.CIT(A) to dismiss appeals filed by the assessee unadmitted for delay in filing of the appeals and thus, we are inclined to uphold the findings of the Ld.CIT(A) and dismissed the appeals filed by the assessee.

10. In the result, all appeals filed by the assessee are dismissed.

Order pronounced on the 31st day of January, 2023, in Chennai.

Sd/-

(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(जी. मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

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चेन्नई/Chennai,
दिनांक/Dated: 31st January, 2023.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF