

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

1. आयकर अपील सं./ ITA No.190/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2012-13)
- &
2. आयकर अपील सं./ ITA No.191/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2013-14)
- &
3. आयकर अपील सं./ ITA No.192/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2013-14)
- &
4. आयकर अपील सं./ ITA No.193/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2014-15)
- &
5. आयकर अपील सं./ ITA No.194/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2014-15)

Moreind Automation (P) Ltd. C/o Mr. S.Sathiyarayanan F1-PRP Block, Rose Park Apartments No.10, Shanthi Nagar, 1 st Cross Street Adambakkam, Chennai – 600 088	बनाम/ Vs.	ACIT-CPC-TDS Ghaziabad Uttar Pardesh – 201 010
स्थायी लेखा सं./जीआइ आर सं./TAN No. CMBM-03011-B		
(□ पीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Sathiyarayanan (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri AR. V Sreenivasan (Addl. CIT)-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	29-03-2023
घोषणा की तारीख / Date of Pronouncement	:	29-03-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member):

1. The grievance of the assessee, in all the captioned appeals, is identical i.e., levy of fees 234E for late filing of quarterly TDS returns in Form No. 24Q/26Q. The registry has noted delay of 2 days in appeals listed at serial numbers 1 & 2 which stand condoned.

2. The Ld. AR submitted that the appeals have been dismissed by first appellate authority for want of condonation of delay and the issue has not been adjudicated on merits. The Ld. Sr. DR, on the other hand justified dismissal of appeals since there was an inordinate delay in filing the appeals. Having heard rival submissions, the appeals are disposed-off as under.

3. Upon perusal of impugned orders, it could be seen that the appeals have been filed before first appellate authority with a delay of 2983 days, 2777 days, 2031 days and 2005 days. It was observed by Ld. CIT(A) that the orders were duly served on the assessee in time. The facts seeking condonation of delay were found to be very vague. The assessee was a corporate entity. The consultation with advocate would not take so much of time. Since the assessee failed to show any reasonable or sufficient cause and failed to make prima case for condonation of delay, the appeals were dismissed for want of condonation of delay. Aggrieved, the assessee is in further appeal before us.

4. After perusal of impugned orders and the reasoning given by the assessee seeking condonation of inordinate delay, we find that there was huge delay of 2983 days, 2777 days, 2031 days and 2005 days

which could not be considered as small delay and could not be condoned in a casual manner. There should be finality to assessment proceedings. The assessee, despite having served with notices as required under law, chose to adopt negligent approach and did not care to prefer further appeals. No sufficient or reasonable cause has been demonstrated before us justifying inordinate delay in filing of the appeals.

5. The Hon'ble Supreme Court in the case of **P.K. Ramachandran vs. State of Kerala (1997; 7 SCC 556)** has observed that in the absence of reasonable, satisfactory or appropriate explanation, the delay is not to be condoned and the courts have to exercise discretion judiciously while condoning the delay. Similarly, in the case of **Pundlik Jalam Patil vs. Executive Executive Engineer, Jalgaon Medium Project (2008) 17 SCC 448**, it was held by same court that there should be an end to litigation. The law comes to the assistant of vigilant and not of the sleepy. Considering the same, no interference is called for in the impugned orders.

6. All the appeals stands dismissed.

Order pronounced on 29th March, 2023.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 29-03-2023
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

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