

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.416/PUN/2023
निर्धारण वर्ष / Assessment Year : 2013-14

Maharashtra Mandal,
1539, Tilak Road, Sadashiv Peth,
Pune – 411014

PAN : AAATM9585C

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
TDS, Ward – 2, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Dhiraj S. Dandgaval
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 21-06-2023

घोषणा की तारीख / Date of Pronouncement : 22-06-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 16-03-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2013-14.

2. Ground No. 1 raised by the assessee challenging the action of CIT(A), NFAC, Delhi in not condoning the delay of 8 years 9 months and 19 days in the facts and circumstances of the case.

3. On perusal of the impugned order, we note that the order levying late fee u/s. 234E of the Act was passed for delay in furnishing TDS statements on 18-04-2014 by the DCIT, CPC-TDS, Ghaziabad for Quarter-4 of A.Y. 2013-14. The said order was served on the assessee on 18-04-2014 itself. According to NFAC, Delhi the statute provides an appeal to be filed within 30 days from the receipt of the said order, but however, the assessee filed an appeal before the NFAC, Delhi on 09-03-2023 with a delay of 8 years 9 months and 19 days.

4. According to the NFAC, Delhi, the assessee submitted a request to condone the said delay which is reproduced at para 2 of the impugned order, stating *“on the facts and in the circumstances of the case and in law the appeal filing is delayed by few days. The assessee would explain the causes of delay by filing the sworn affidavit in support of application for condonation of delay. It is also to be explained the issue involved is Jurisdictional issue and normally the delay is condoned to give complete justice. The delay be condoned the appeal be admitted for adjudication”*. The NFAC, Delhi opined that the assessee was in the impression, that the delay of 8 years 9 months and 19 days are of few days delay and will explain the causes for delay by filing sworn affidavit, before us as it was fairly conceded by the ld. AR, Shri Dhiraj S. Dandgaval that no sworn affidavit was filed before the NFAC, Delhi explaining the cause which really prevented the assessee to file the appeal in time. Having no sufficient

cause explained by the assessee, the NFAC, Delhi held the delay of 8 years 9 months and 19 days is inordinate and the assessee failed to show reasonable cause which clearly shows the negligent attitude of the assessee. The NFAC, Delhi by placing reliance on the decision of Hon'ble Apex Court in the case of Vedabai Alias Vijayantabai Baburao Patil Vs. Shantaram Baburao Patil reported in 253 ITR 798 rejected the request of the assessee in condoning the delay.

5. Before us also there is no sufficient cause explaining the said inordinate delay filed and the ld. AR expressed his inability to explaining the reasons in filing the appeal with a delay of 8 years 9 months and 19 days. The ld. DR, Shri Ramnath P. Murkude vehemently argued that the assessee failed to explain the reasons before the NFAC, Delhi. Having no such explanation, the NFAC, Delhi rightly rejected the request of the assessee to condone the delay of 8 years 9 months and 19 days. He contended that the assessee failed to bring on record explaining the reasons for such huge delay were before this Tribunal also and supported the order of CIT(A), NFAC, Delhi.

6. Having heard both the parties and considering the peculiar facts and circumstances of the case, we deem it proper to confirm the order of NFAC, Delhi in rejecting the request of the assessee in condoning the inordinate delay of 8 years 9 months and 19 days in the absence of the any application explaining the reasons. Thus, we do not find any infirmity in the order of CIT(A), NFAC, Delhi and we completely agree with the reasons recorded by the NFAC, Delhi and case law relied thereon. Thus, ground No. 1 raised by the assessee fails and is dismissed.

7. Ground Nos. 2, 3 and 4 become infructuous in view of our decision in ground No. 1. Thus, ground Nos. 2, 3 and 4 are dismissed as infructuous.

8. Ground No. 5 is general in nature, hence, requires no adjudication.

9. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 22nd June, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 22nd June, 2023.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune