

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

BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER  
AND  
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1109/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2014-15

Majalgaon Arts SCI & Commerce College  
(New Name-Sundarrao Solanke Mahavidyalaya),  
Gevrai Road, Majalgaon, Beed – 431131

PAN : AABTM0727H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,  
TDS Ward, Aurangabad

.....प्रत्यर्थी / Respondent

Assessee by : Shri Digambar Surwase  
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 22-11-2023  
घोषणा की तारीख / Date of Pronouncement : 30-11-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 25-08-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2013-14.

2. At the outset, we note that the TDS, CPC, Ghaziabad issued intimation levying late fee u/s. 234E of the Act and interest u/s. 220(2) of the Act vide its order dated 08-07-2014. The assessee filed rectification

application u/s. 154 of the Act on 16-03-2023. The said rectification application was rejected. Against such rejection of 154 application, the assessee preferred an appeal before the CIT(A). The CIT(A) dismissed the appeal as barred by limitation invoking sub-section (7) of section 154 of the Act. The relevant portion at para 5 is reproduced here-in-below for ready reference :

*“5. The grounds of appeal 1 to 3 raised by the appellant, the submissions and case law relied upon by the appellant have been carefully considered. The intimation u/s. 200A and the rectification order u/s 154 passed by the ACIT, CPC-TDS have been perused. On perusal of the records it is seen that the order u/s 200A was passed on 08.07.2014 and the appellant has filed rectification application on 16.03.2023. As per section 154(7) the rectification application should be filed within 4 years from the end of the financial year in which the order sought to be amended was passed. Therefore, the rectification application filed by the appellant is barred by limitation. The relevant portion of the section 154(7) is reproduced as under :*

*7) Save as otherwise provided in section 155 or sub-section (4) of section 186 no amendment under this section shall be made after the expiry of four years from the end of the financial year in which the order sought to be amended was passed.*

*The appellant has filed the rectification application on 16.03.2023 i.e. after the expiry of four years from the end of the financial year in which the order sought to be amended was passed and this appeal is filed against the rectification order. Hence the rectification application filed by the appellant is barred by limitation. Therefore, the CPC has rightly rejected the rectification application filed by the appellant as it is barred by limitation' without adjudicating on merit. Hence, no fault found in the rectification order passed by the CPC. Accordingly, the grounds of appeal 1 to 3 are dismissed.”*

3. Admittedly, the assessee filed rectification application u/s. 154 of the Act on 16-03-2023 against the order passed on 08-07-2014 which clearly shows that the application was filed after the expiry of 4 years from the end of the financial year in which the order sought to be rectified. On perusal of reasons recorded by the CIT(A) in para 5 of the impugned order confirming the order of AO rejecting the rectification application barred by limitation along with the facts and circumstances of the case, we find no infirmity in the order of CIT(A) in rejecting the rectification application filed

u/s. 154 of the Act is barred by limitation and the order of CIT(A) is justified. Thus, the grounds raised by the assessee are dismissed.

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

Order pronounced in the open court on 30<sup>th</sup> November, 2023.

Sd/-  
(G.D. Padmahshali)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> November, 2023.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
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