

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

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं ITA No.71/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

&

आयकर अपील सं ITA No.72/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2014-15)

&

आयकर अपील सं ITA No.73/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2015-16)

The Congregation of the sisters of the cross of Chavanod Holy Cross Provinciate, Puthur, Tiruchirapalli-620 017.	बनाम/ Vs.	ACIT- CPC TDS Ghaziabad
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAATT-4867-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri K. Meenakshi Sundaram (ITP) - Ld .AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri R. Clement Ramesh Kumar (CIT)-Ld. DR

सुनवाई की तारीख/Date of Hearing	:	16-04-2024
घोषणा की तारीख /Date of Pronouncement	:	16-04-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by levy of fees u/s 234E for captioned years, the assessee is in further appeal before us. This fee is levied at prescribed rates for late filing of quarterly TDS returns. The first appellate authority

has dismissed the appeals for want of condonation of inordinate delay of more than 6 to 8 years.

2. The Registry has noted delay of 116 days in the appeals, the condonation of which has been sought by Ld. AR on the strength of affidavit of Head of assessee-institution. Considering the contents of the affidavit as well as considering the nature of assessee-institution, the delay is condoned and the appeals are admitted for adjudication.

3. Admittedly, the quarterly TDS returns were filed with a delay and accordingly, impugned fees has been levied on assessee u/s 234E. The assessee preferred further appeal against the same with inordinate delay of 8 years for AY 2013-14, 7 years for AY 2014-15 and 6 years for AY 2015-16. The Ld. CIT(A) did not admit the appeal for want of condonation of inordinate delay. Aggrieved, the assessee is in further appeal before us.

4. During hearing, nothing could be shown to us that would explain inordinate delay in filing the first appeals. The Ld. CIT(A) has dealt with the issue of limitation in a very exhaustive manner in the impugned order. To seek condonation of inordinate delay, it was incumbent on the assessee to show sufficient cause for late filing of the appeals. However, the assessee could not demonstrate any sufficient cause for late filing of the appeals. Similar is the position before us wherein no new material could be adduced by the assessee in support of its submissions. Therefore, the appeal has rightly been dismissed by Ld. CIT(A) and we see no reason to interfere in the same. Accordingly, the appeal stands dismissed.

5. All the appeals stands dismissed.

Order pronounced on 16th April, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई Chennai; दिनांक Dated : 16-04-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF