

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
" A " BENCH, AHMEDABAD

श्री सिद्धार्थ नौटियाल, न्यायिक सदस्य एवं  
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।

BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER  
AND  
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA Nos.905, 906 & 907/Ahd/2024  
निर्धारण वर्ष /Assessment Year : 2021-22

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Harish S. Dasani, J-801, Greenwood CHS Andheri Kurla Road Andheri East Maharashtra - 400 093	<b>बनाम/ v/s.</b>	The ITO Ward-1(9) Bhavnagar
<b>स्थायी लेखा सं./PAN: AAYPD 0032 F (TAN: MUMH 19157 F)</b>		
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>
Assessee by :		Shri Prakash D. Shah, AR
Revenue by :		Shri Sudhakar Verma, Sr.DR

सुनवाई की तारीख/Date of Hearing : 04/09/2024  
घोषणा की तारीख /Date of Pronouncement: 05/09/2024

**आदेश/O R D E R**

**PER MAKARAND V. MAHADEOKAR, AM:**

These three appeals filed by the assessee are forwarded from Delhi Benches as the same were e-filed by the assessee with Delhi Benches, but they fall under the jurisdiction of this Bench. The present appeal arises (quarter-1, 3 & 4 of FY 2020-21) out of the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter referred

to as "CIT(A)] passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") dismissing the appeal(s) of the assessee. Since the issues covered are common, they are decided together.

**Facts of the case:**

2. The assessee filed these appeals against the order of Ld.CIT(A) dismissing the appeal(s) of the assessee against levy of fee under Section 234E of the Act for the financial year 2020-21. The details are tabulated as below:

<b>Particulars</b>	<b>Quarter 1<sup>st</sup></b>	<b>Quarter 3</b>	<b>Quarter 4</b>
Appeal No.	ITA No. 905/Ahd/2024	ITA No. 906/Ahd/2024	ITA No. 907/Ahd/2024
Quantum of appeal Fee Levied u/s 234E	Rs.23,400/-	Rs.35,000/-	Rs. 2,200/-
Date of order u/s 250 of the Act	04-10-2023	04-10-2023	04-10-2023
Delay in filing appeal	149 days	149 days	149 days

**Grounds of the appeal**

3. The grounds of appeal in ITA No. 905, 906 &907/Ahd/2024 (FOR ay 2021-22) are common except the quantum which are:

*"Based on the facts and circumstances of the case and in law, Shri Harish Shhamjibhai Dasani ('the Appellant'), respectfully craves leave to prefer an appeal against the order dated 04 October 2023 passed by the learned Commissioner of Income Tax (Appeals), NEAC, Delhi [CIT(A)] (received by the Appellant on 04-10-2023) under section 250 of the Income-tax Act, 1961 ('Act) on the following grounds which are separate and without prejudice to each other:*

*On the facts and in the circumstances of the case and in law, the Learned CIT(A) has:-*

**(General)**

1. - *erred in levying a fee of Rs 23,400/- under Section 234E of the Act.*

**Principles of natural justice**

2. - *erred in not appreciating that the Learned CIT (A) has not provided sufficient opportunity of being heard before passing the order under section 250 of the Act, in spite of the Appellant making a request for a video conferencing to represent the matter.*

**Dismissal of CIT(A) appeal for Q1 of same (FY 2020-21)**

3. - *erred in dismissing the appeal on the pretext that a single appeal is filed against various orders for various quarters of FY 2020-21*

*When the issue in all quarters of same FY is identical:*

- (a) *dismissing the appeal filed before the Learned CIT(A) sine dine without seeking necessary clarification from the Appellant which is bad in law and against the principles of natural justice.*

**Non-levy of fee under Section 234E of the Act**

4. - *erred in levying a fee of Rs 23,400/- under Section 234E of the Act without appreciating the fact the delay in furnishing a statement was on account of bonafide reasons, beyond the control of the Appellant, being a senior citizen.*
5. - *erred in levying a fee of Rs 23,400/- under Section 234E of the Act, which is akin to penalty and therefore completely disregarding the law that such penalty/ fee is not leviable. where there is a reasonable cause for delay in furnishing the statement under Section 200(3) of the Act.*

*Any consequential relief, to which the Appellant may be entitled under the law in pursuance of the aforesaid grounds of appeal, or otherwise, may thus be granted.*

*The Appellant craves leave to add, alter, vary, omit, substitute or amend the above grounds of appeal, at any time before or at, the time of hearing of the appeal, so as to enable the ITAT to decide this appeal according to law."*

4. During the course of hearing before us, no one appeared and the letter of withdrawal in case of all the three appeals were placed. As stated in the letter the assessee, it is stated that the appeals before National Faceless Appeal Centre have been filed and they are pending and, therefore, appeals before us may be treated as withdrawn and infructuous.

4.1. In view of the above, since no one appeared on behalf of the assessee to contest the grounds raised, and the requests for withdrawal have been duly placed before us, the appeals in ITA Nos. 905/Ahd/2024, 906/Ahd/2024 and 907/Ahd/2024 are treated as withdrawn.

5. In the combined result, all three appeals filed by the Assessee are hereby dismissed as withdrawn.

**Order pronounced in the Open Court on 05 September, 2024 a Ahmedabad.**

**Sd/-  
(SIDDHARTHA NAUTIYAL)  
JUDICIAL MEMBER**

**Sd/-  
(MAKARAND V. MAHADEOKAR)  
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 05/09/2024

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-concerned/(NFAC), Delhi
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad