

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.Nos.81, 82, 83 & 84/Coch/2023
Assessment Year 2013-2014

M/s. Kerala State Civil Supplies Corporation Ltd., 21/1&2, Supplsy Co depot, State Warehouse, Manali Bye-pass Road, Kalmandapam, PAALAKKAD PIN – 678 001 PAN AACAK0055A	vs.	The Income Tax Officer, TDC-CPC, Aayakar Bhawan, Sector-3, Vaishali, GHAZIABAD. Uttar Pradesh.
(Appellant)		(Respondent)

For Assessee :	Shri Sivadas Chettoor, C.A.
For Revenue :	Smt. V. Swarnalatha, Sr. DR

Date of Hearing :	21.08.2024
Date of Pronouncement :	07.11.2024

ORDER

PER BENCH :

These assessee's four appeals, ITA.Nos.81, 82, 83 & 84/Coch/2023, for assessment year 2013-2014, arise against the CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos. ITBA/NFAC/S/250/2022-23/1047600450(1), 1047600739(1), 1047600286(1), 1047599942(1), all dated 23.11.2022, in

proceedings u/s.200A of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case files perused.

2. It emerges during the course of hearing with the valuable assistance coming from both the parties that the learned CIT(A)-NFAC has refused to condone 2947, 2921, 2907 and 2947 days delay; appeal-wise respectively; thereby upholding the impugned sec.200A read with 234E late filing fee involving varying sums in the instant batch of cases.

3. Learned DR could hardly dispute the clinching fact that the foregoing late filing fee provision is applicable only from 01.06.2015 whereas the sole assessment year involved before us is assessment year 2013-2014 [different quarters]. That being the clinching fact, we conclude that once the assessee had filed its condonation application stating justifiable reasons beyond its control in the lower appellate proceedings and the impugned late filing fee itself is not leviable; we are of the considered view that case law Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the issue of condonation of delay

long back that all such technical aspects must make a way for the cause of substantial justice, which is squarely applies in these assessee's four appeals. The impugned delay is condoned in these assessee's four appeals and the assessee's instant sole substantive grievance challenging sec.200A r.w.s.234E penalty is deleted in above terms. Ordered accordingly.

4. These assessee's instant four appeals ITA.Nos.81, 82, 83 and 84/Coch./2023 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on this 07th day of November, 2024.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Cochin ; Dated 07th November, 2024.
VBP/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Concerned.
4. The CIT Concerned.
5. The DR, ITAT, Cochin.
6. Guard File.

Asst.Registrar/ITAT, Cochin