

**IN THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH**

**Before Shri Inturi Rama Rao, AM  
And Shri Prakash Chand Yadav, JM**

**ITA Nos. 177 & 178/Coch/2023  
Assessment Years: 2014-15 & 2015-16**

Annmaria Alex Anthraper 3rd Floor, J.N. Corner Subhash Chandrabose Road Jawahar Nagar, Kadvanthra Kochi 682020 [PAN: AGYPJ8577F]	vs.	Addl. CIT (TDS) CR Building, PS Press Road, Kochi 682018
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. Leena Lal, Sr. D.R.

Date of Hearing:	18.11.2024
Date of Pronouncement:	29.11.2024

**ORDER**

**Per: Inturi Rama Rao, AM**

These appeals filed by the assessee are directed against the orders of the National Faceless Appeal Centre, Delhi [CIT(A)] both dated 07.12.2024 for Assessment Years (AYs) 2014-15 & 2015-16. Since identical issues are involved, these appeals are heard together and disposed of by the common order for the purpose of convenience.

2. Brief facts of the case are that the assessee is an individual carrying on the business of clearing agents in the name and style of "Global Shipping Agencies". The Commissioner of Income Tax (TDS), Kochi (hereinafter "TDS Officer") based on the inspection of the

business premises of the assessee found that during the financial years 2013-14 & 2014-15, the assessee had made short deduction of TDS in respect of payments made to contractors, interest and salary expenditure. Accordingly passed an order demanding tax of Rs.2,38,529/- for FY 2013-14 and Rs. 8,97,930/- for FY 2014-15 u/s. 201 of the Income Tax Act, 1961 (the Act) vide order dated 20.02.2017 & 03.03.2017, respectively.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO.

4. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeals. At the outset we find that there is a delay of 29 days in filing the present appeals. The assessee had filed an affidavit praying for condonation of the delay by stating that the assessee is unaware of the order served through email which perhaps would have gone to the Spam folder. It was only subsequently the order was found from the Income Tax portal. Therefore, he prayed that the delay may be condoned.

5. On the other hand, the learned Sr. DR has not seriously opposed the condonation of delay.

6. We have heard the rival contentions of both the parties and perused the material available on record. There is no material on record to disbelieve the averments made in the affidavit explaining the reasons for the delay in filing the present appeal. Keeping in view the salutary principle of law that ordinarily the litigant does not

stands gain anything by filing the appeal belatedly. We are of the considered opinion that it is a fit case for condoning the delay. Accordingly we condone the delay and admit the appeals for adjudication.

7. We have carefully perused the orders passed by the CIT(A) and found that he merely dismissed the appeal for non prosecution by the assessee. It is the settled position of law that the CIT(A), even while disposing of the appeal exparte, is duty bound to dispose of the appeal on merits. Reliance in this regard can be placed on the decision of the Hon'ble Bombay High Court in the case of PCIT vs. Premkumar Arjundas Luthra 279 CTR 614. Therefore, in the light of the above legal position we are of the considered view that the matter is required to be remanded to the file of the CIT(A) with the direction to dispose of the appeals de novo on merits after affording reasonable opportunity of hearing to the assessee.

8. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 29<sup>th</sup> November, 2024

Sd/-  
**(Prakash Chand Yadav)**  
**Judicial Member**

Sd/-  
**(Inturi Rama Rao)**  
**Accountant Member**

Cochin, Dated: 29<sup>th</sup> November, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
TAT, Cochin