

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.474/Chny/2025
निर्धारण वर्ष/Assessment Year: 2022-23

Ashok Agencies,
70, 71, Chinna Thirupathi Main Road,
Salem 636 008, Tamil Nadu.
[PAN:AAFFA4962N]
[TAN:CHEA08311C]

Vs. The Income Tax Officer,
TDS, Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. G. Vardini Karthik, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Krishna Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 08.05.2025
घोषणा की तारीख /Date of Pronouncement : 29.05.2025

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 22.07.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2022-23.

2. We find that this appeal is filed with a delay of 140 days. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit,

we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. The assessee raised 9 grounds of appeal amongst which, the only issue emanates for our consideration is as to whether the Id. CIT(A) is justified in concluding the appellate order in confirming the penalty levied under section 234E of the Income Tax Act, 1961 [“Act” in short].

4. At the outset, we note that the assessee preferred an appeal before the Id. CIT(A) against the recovery of outstanding TDS/TCS of ₹.6,47,350/- vide demand notice dated 15.06.2022 issued by the ITO, TDS, Salem. The Id. CIT(A) issued various notices dated 25.10.2022, 02.01.2024, 20.06.2024 & 18.07.2024 for furnishing TDS order. However, there was no response from the assessee. Since the assessee could not file TDS order passed under section 200A of the Act before the Id. CIT(A), the Id. CIT(A) held that the appeal filed by the assessee is not valid as it is against the recovery notice. The Id. AR fairly concedes that the assessee preferred an appeal before the Id. CIT(A) against the recovery demand notice instead of order passed

under section 200A of the Act, therefore, we agree with reasons recorded by the Id. CIT(A) in disposing of the appeal of the assessee.

Accordingly, grounds raised by the assessee are dismissed.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on 29th May, 2025 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 29.05.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.