

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A Nos.4345/Del/2024**

**निर्धारणवर्ष/Assessment Years:2013-14**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A Nos.4376/Del/2024**

**निर्धारणवर्ष/Assessment Years:2013-14**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A Nos.4377/Del/2024**

**निर्धारणवर्ष/Assessment Years:2013-14**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A Nos.4378/Del/2024**  
**निर्धारणवर्ष/Assessment Years:2013-14**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम</b> <b>Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A Nos.4379/Del/2024**  
**निर्धारणवर्ष/Assessment Years:2014-15**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम</b> <b>Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A Nos.4380/Del/2024**  
**निर्धारणवर्ष/Assessment Years:2014-15**

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<b>बनाम</b> <b>Vs.</b>	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

आ.अ.सं./I.T.A Nos.4381/Del/2024  
निर्धारणवर्ष/Assessment Years:2014-15

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<u>बनाम</u> Vs.	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

आ.अ.सं./I.T.A Nos.4382/Del/2024  
निर्धारणवर्ष/Assessment Years:2014-15

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<u>बनाम</u> Vs.	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

आ.अ.सं./I.T.A Nos.4383/Del/2024  
निर्धारणवर्ष/Assessment Years:2014-15

A2Z WASTE MANAGEMENT (RANCHI) LIMITED, O-116, 1 <sup>st</sup> Floor, DLF SHOPPING MALL, ARJUN MARG, DLF CITY PHASE-1, DLF QE S.O. GURGAON, HARYANA, INDIA. PAN No.RTKA06710E	<u>बनाम</u> Vs.	Deputy/Assistant Commissioner of Income Tax (TDS), TDS, CPC, Aaykar Bhawan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

<b>Assessee by</b>	None
<b>Revenue by</b>	Shri Ajay Kumar Arora, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	05.06.2025
उद्घोषणाकीतारीख/ Pronouncement on	16.06.2025

**आदेश /ORDER**

**PER C.N. PRASAD, J.M.**

All these appeals are filed by the Assessee against different orders of the Ld. CIT(Appeals), NFAC, Delhi dated 22.07.2024 in sustaining the late fee charged u/s 234A of the Act for delay in filing the quarterly TDS statement u/s 200A/206CB. In spite of issue of notice none appeared on behalf of the assessee, nor any adjournment was sought. The only issue in the appeal of the assessee on merits is whether the late fee u/s 234E of the Act can be charged by the Assessing Officer prior to 01.06.2015. Various Benches of the Tribunal and also various High Courts have held that prior to 01.06.2015 the AO do not have power to levy late fee u/s 234E of the Act. This view was taken by Kerala High Court in the case of Olari Little Flower Queries Pvt. Ltd. vs. Union of India and Others (440 ITR 26) the Bombay High Court in the case of Rashmikant Kundalia (373 ITR 268) and the coordinate bench of this Tribunal in the case of Shri Rajveer Singh Vs. ACIT in ITA No.3681/Del/2017 dated 09.07.2021.

2. However, we observed that the Ld.CIT(Appeals) dismissed the appeals of the assessee for want of condonation petition as there was delay in filing appeals by the assessee before him. On perusal of the order of the Ld. CIT(Appeals) it appears that the Ld. CIT(A) did not give any opportunity to the assessee to explain the delay. On reading of the order, we could not find that the Ld. CIT(Appeals) has issued any notice of hearing to the assessee and not even once as there was no finding by the Ld. CIT(Appeals) that he has issued notice to the assessee intimating the assessee of delay. Even though the issue of levy of late fee u/s 234E prior to 01.06.2015 is decided by various judicial pronouncements in favour of the assessee since the appeals of the assessee was not admitted by the Ld. CIT(Appeals), we feel it appropriate to restore all these appeals to the file of the Ld. CIT(Appeals) who shall provide an opportunity to the assessee to explain the delay especially when the assessee had stated that the impugned order of the AO was never served on the assessee and the assessee came to know of the demand only on receipt of recovery notice. The assessee is at liberty to file petition for condonation before the Ld. CIT(Appeals) was explaining the delay in filing the appeal and the Ld. CIT(A) shall consider the petition of the assessee and decide the appeal in accordance with law after providing adequate opportunity of being heard to the assessee.

3. In the result, all these appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 16.06.2025

**Sd/-  
(M BALAGANESH)  
ACCOUNTANT MEMBER**

**Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER**

Dated: 16.06.2025

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**