

**INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH: GUWAHATI
BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER**

AND

SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

ITA No. 35-36 / GTY / 2025

AY 2014-15

Special Judge, Assam, Guwahati Dist & Session Judges, Court Campass, P.O. Panbazar Guwahati-781001 (Assam) TAN: SHLS03163G	The ITO, TDS, Guwahati
(Appellant)	(Respondent)

Assessee By:	Shri S.P. Bhati, FCA
Department By:	Shri Kaushik Ray, JCIT
Date of Hearing:	08-07-2025
Date of Pronouncement:	06 .08.2025

ORDER

PER MANOMOHAN DAS, JM

The assessee filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), ADDL / JCIT (A)-2 Noida (hereinafter referred to as the ("CIT(A)" dated 31.12.2024 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year [AY] 2014-15.

2. The brief facts of the case are that, the Centralized Processing Centre (CPC) for TDS has issued a demand notice under section 200A(1) of the Act on account of late filing of the TDS return for the fourth quarter of the AY 2015-16. The demand raised is Rs. 38,600 which includes Rs. 38,600 under section 234E of the Act. The assessee filed appeal before the learned CIT(A) challenging the levy of late filing fee under section 234E, contending that it is ultra vires and illegal.

3. The learned CIT(A) vide order dated 31.12.2024 dismissed the appeal of the assessee citing the reason that appeal was filed after a delay of approximately 7 years and 6 months and there was lack of sufficient cause for condonation of delay.

4. Being aggrieved, the assessee filed the present appeal before the Tribunal.

5. We observe that, the Id. CIT(A) dismissed the appeal of the assessee observing the lack of sufficient cause for delay in filing of the appeal by the assessee. The Id. CIT(A) did not admit the appeals of the assessee for consideration observing that the reasons cited by the assessee for delay in filing of the appeals as “not sufficient cause”.

6. We have considered the request of the Ld. AR for condoning the delay in filing of the appeal before the Id. CIT(A) and consider the case of the assessee on merit. After consideration of the request of the Ld. DR, for the interest of justice, we think it proper to condone the delay in filing of the appeals before the Id. CIT(A) by the assessee. The Ld. DR also has no objection in condoning the said delay on the part of the assessee in filing of the appeals before the Id. CIT(A). Accordingly, we set aside the order of the Id. CIT(A) dated 31.12.2024 and remand the case of the assessee to Id. CIT(A) for consideration afresh. In the mean time, we condone the delay in filing of the appeals before the Id. CIT(A) by the assessee. Also, we direct the Id. CIT(A) to consider the appeals

of the assessee on merit. Thus, we allow the appeals of the assessee for statistical purposes only.

7. In the result, the appeals of the assessee are allowed for statistical purposes only.

8. Order pronounced in the open court on this 6th day of August, 2025.

Sd/-

(Rajesh Kumar)
Accountant Member

Sd/-

(Manomohan Das)
Judicial Member

Date: 06 .08 .2025

Copy forwarded to:-

1. Special Judge, Assam, Guwahati, Dist & Session Judges, Court Campass, P.O. Panbazar, Guwahati-781001 (Assam)
2. The ITO, TDS-2, Guwahati
3. The Pr.CIT- ,Guwahati
4. The CIT(A), Central, NER, Guwahati
5. The DR, ITAT, Guwahati
5. Guard file

By Order

Assistant Registrar
ITAT, Guwahati / Kolkata