

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री मनु कुमार गिरि ,न्यायिक सदस्य एवं श्री एस .आर.रघुनाथा, लेखा सदस्य के समक्ष
BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपीलसं./ITA No.2614/CHNY/2025

(निर्धारण वर्ष / Assessment Year:2013-14)

CEM Business Solutions Pvt Ltd, No. 134, Flat No.6, Eldams Road, Brindhavan Apartments, Teynampet, Chennai - 600 018.	vs.	The Income Tax Officer, TDS Ward-1(1), Chennai.
[PAN: AA ECC-1180-C] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Ms. B. Lakshmi, F.C.A.
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anitha, Addl. C.I.T.

सुनवाई की तारीख/Date of Hearing : 19.11.2025
घोषणा की तारीख/Date of Pronouncement : 18.12.2025

आदेश / O R D E R

PER S.R.RAGHUNATHA, AM:

This appeal of the assessee is filed against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, (in short "Id.CIT(A)") for the assessment year (A.Y.) 2013-14, vide order dated 15.07.2025.

2. Brief facts of the case are that the assessee is a company and belatedly filed its quarterly returns of TDS for A.Y.2013-14. During the financial year 2012-13, the assessee stated that the quarterly returns have been filed belatedly though the challans has been paid in the respective months and hence levied the penalty to the tune of Rs.38,185/- as late fee u/s.234E of the Act and Rs.57,092/- towards interest u/s.220(2) of the Act. Further, the AO verified the internal database and found that there was an outstanding TDS demand of Rs.9,93,646/- relating to the various financial years from F.Y 2010-11 to F.Y 2023-24 and hence raised a demand of Rs.7,12,807/- on account of late payment interest, additional late payment interest, late deduction interest, late filing fees and interest u/s.220(2) of the Act by passing an order u/s.200A of the Act dated 08.10.2024. Aggrieved, the assessee preferred an appeal before the Ld.CIT(A).

3. At the outset, we observed that the Ld.CIT(A) has dismissed the appeal filed by the assessee with a delay of about three months as 'defective' since the assessee has neither mentioned this delay in Form 35 nor furnished any request for condonation of delay. However, the assessee failed to rectify the defect of Form 35 despite the Id.CIT(A) provided the opportunity and did not respond to the notice and hence, the Id.CIT(A) confirmed the order of Assessing Officer with available details by passing an order dated 15.07.2025.

4. Aggrieved by the impugned order of the Ld.CIT(A), the assessee is in appeal before us.

5. The Id.AR submitted that the assessee the demand of TDS was created on the consolidated basis for all the years to the tune of Rs.7,12,807/- on account of late payment interest, additional late payment interest, late deduction interest, late filing fees and interest u/s.220(2) of the Act. However, the TDS liabilities

have been remitted in full by the assessee. Therefore, the Id.AR prayed for one more opportunity before the Id.CIT(A) to explain and set off the credits to arrive at the final liabilities by condoning the delay in filing the appeal before the Id.CIT(A). Further, Id.AR assured the bench that the Id.AR will represent on behalf of the assessee before the first appellate authority completed the appellate proceedings effectively.

6. The Ld.DR submitted that adequate opportunities were provided from the office the Id.CIT(A) and there is no violation of principles of natural justice. Therefore, it was prayed the appeal of the assessee may be dismissed.

7. We have heard the case, perused the materials on record, and gone through orders of the authorities below. The Office of the First Appellate Authority dismissed the appeal filed by the assessee without condoning the delay in filing the appeal. We note that the AO has passed an order for all years from F.Y 2010-11 to F.Y 2023-24 for late payment interest u/s.220(2) of the Act and late filing fee u/s.234E of the Act without considering the unconsumed credits to the tune of Rs.4,09,879/- pertaining to the years from F.Y 2012-13 to F.Y 2023-24 and the same has been upheld by the Id.CIT(A)-NFAC due to non-participation of the assessee before the first appellate authority.

8. Therefore, in the present facts and circumstances of the case and to meet the ends of justice, we deem it fit to provide one more opportunity for the assessee. Therefore, we condone the delay in filing the appeal before Id.CIT(A) and we set aside the order of the Id.CIT(A) and remit the matter back to the file to Id.CIT(A) to adjudicate the matter afresh in accordance to law, after providing reasonable opportunity to the assessee. Needless to say, assessee to be diligent and file written submissions and relevant documents if advised so.

9. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 18th December, 2025 at Chennai.

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य/**Judicial Member**

Sd/-

(एस. आर. रघुनाथा)

(S.R.RAGHUNATHA)

लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 18th December, 2025

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आदेश की प्रतिलिपि अग्रेषित/Copy to:

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