

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F': NEW DELHI**

**BEFORE
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.4081/Del/2015
(ASSESSMENT YEAR 2009-10)**

M.P.N. College, V & P.O. Mullana, Distt. Ambala. <i>PAN-AABAM2353E</i>	Vs.	JCIT, TDS Range, Karnal.
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Monika Singh, CIT-DR
Date of Hearing	20.01.2026
Date of Pronouncement	11.03.2026

ORDER

PER VIMAL KUMAR, JM:

This appeal filed by the Assessee is against order dated 29.04.2015 of the Learned Commissioner of Income Tax (Appeals)-Panchkula [hereinafter referred to as 'the Ld. CIT(A)'] passed u/s 250(6) of the Income Tax Act, 1961, [hereinafter referred to as 'the Act'] arising out of penalty order dated 13.06.2012 of the Ld. Assessing Officer/ JCIT, TDS Range, Karnal u/s 272A(2)(k) of the Act for Assessment Year 2010-11.

2. Brief facts of the case are that as per information available with Department, the person responsible deducted and deposited TDS but failed to file e-TDS return within stipulated period. The due dates of filing of e-TDS returns in this case were 15.07.2009, 15.10.2009, 15.01.2010 & 15.06.2010 for 1st to 4th quarters of F.Y. 2009-10. The e-TDS returns for such quarters were filed on 06.02.2012. Total delay

in filing of e-TDS returns were of 936, 843, 752 & 601 days for 1 to 4th quarters of F.Y. 2009-10. The penalties imposable @ 100/- per day was Rs.93,600/-, Rs.84,300/-, Rs.75,200/- and Rs.60,100/- for 1st to 4th quarters of F.Y. 2009-10. Ld. AO vide order dated 13.06.2012 imposed penalty of Rs.2,41,000/- u/s 272A(2)(k) of the Act. Against penalty order dated 13.06.2012 of Ld. AO, the assessee filed appeal before the Ld. CIT(A) which was dismissed vide order dated 29.04.2015.

3. Being aggrieved, the appellant assessee preferred present appeal on following grounds.

“1. That the Ld. Commissioner of Income Tax (Appeals) has erred in law as well as on facts in upholding addition on account of penalty of Rs. 241300/-, on account of late filing of TDS Return for the 4th quarter of the Financial Year 2009-10, whereas the TDS for the same quarter was already deposited of Rs. 241300/- on 02.02.2012 and there is no loss to revenue.

2. The appellant craves leave to add, alter or amend the grounds of appeal at a later stage.”

4. At the time of hearing, none appeared on behalf of appellant/ assessee.

5. Ld. Departmental Representative relied on impugned orders.

6. From examination of record in light of aforesaid rival contention, it is crystal clear that Ld. CIT(A) upheld penalty order as assessee failed to deposit due tax to the Govt. account in time before due date. In absence of any material to the contrary the grounds of appeal are rejected.

7. In the result, the appeal filed by the Assessee is dismissed.

Order is pronounced in the Open Court on 11.03.2026.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 11.03.2026

PK, Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI