

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

**BEFORE SHRI.LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND SHRI.KESHAV DUBEY, JUDICIAL MEMBER**

ITA Nos.1546, 1547, 1548/Bang/2025
Assessment Years : 2013-14 to 2015-16

Mr. Sandeep Kanunga, 45/3, 4 th Block Arihanth Kiran Apartment, 51 st Cross, Rajajinagar, Bangalore – 560 010,Karnataka. PAN : BLRS 3174 C	Vs.	ITO (TDS), Ward – 3(2), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri. Subramanian S,JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	06.10.2025
Date of Pronouncement	:	31.10.2025

ORDER

Per Laxmi Prasad Sahu, Accountant Member :

These three appeals are filed by the assessee. None was present for the assessee. Since the issues involved in all these appeals are identical, these were heard together and are disposed off by way of this common Order for the sake of convenience. We took up the case for hearing in the present of learned DR.

2. Briefly stated the facts of the case are that assessee is an individual engaged in the business of trading in Tarpaulins. Assessee filed TDS quarterly statement of Form 26Q for Financial Year 2012-13 on 15.10.2013 which was due to be filed on 15.05.2013.

3. After filing of TDS quarterly return, TDS, CPC, Aaykar Bhavan Sector, Ghaziabad, processed the return as under:

Sl. No.	Quarter	Financial Year	Date of processing	Demand raised under section 234E of the Act (in Rs.)
1.	26 Q4	2012-13	18.10.2016	30,600/-
2.	26 Q1	2013-14	14.06.2015	43,198/-
3.	26 Q3	2014-15	16.05.2015	23,200/-

4. The learned CIT(A) noted that assessee has filed appeals with delay as noted above. In this regard, as per Form 35 at Sl.No.15, the reasons have been explained by the assessee which is as under:

"We have filed appeal in Form 35 for the Financial Years 2012-13, 2013-14, 2014-15 & 2015-16 online for waiving of late fees levied u/s.234E. The filing of appeal online has been delayed due to several reasons. Since the Order from Honourable Karnataka High Court has passed order for waiving of the late fees u/s.234E which came to our notice later and we changed the accountant & tax consultants as well, hence there was delay in filing the appeal for the same.

I sincerely request you to kindly condone the delay and take up our appeal case."

5. The learned CIT(A) observed that the reason given by the assessee is a general explanation and there is no sufficient cause stated in the reasons. Therefore, after relying on various judgments, he dismissed appeal and delay was not condoned.

6. Against the above Order, assessee filed appeal before the Tribunal. The learned DR submitted that learned CIT(A) has dismissed appeal of the assessee since the appeal was not filed within 30 days as per the statutory time limit fixed for filing appeal before the learned CIT(A) without sufficient

cause. The reasons stated by the assessee is general in nature. Accordingly, the CIT(A) has rightly dismissed appeal.

7. Considering the submissions of the learned DR and on going through the issue of the assessee, we noted that the issue relates for the Financial Years 2012-13, 2013-14 and 2014-15. The issue is completely covered in favour of the assessee by the order of Hon'ble jurisdictional High Court of Karnataka in the case of Fateh Raj Singhvi Vs. Union of India reported in [2016] 73 taxmann.com 252 (Karnataka). On going through the above judgment of the Hon'ble High Court, we noted that there was no provision to levy fee under section 234E of the Act for the aforesaid period and the TDS, CPC has raised demand unnecessarily. If there is no such provision to levy fee under section 234E of the Act, then why the assessee should suffer for payment of fee. The provision for levy of fee is not applicable to the assessee and not condoning the delay by the CIT(A) is great injustice to the assessee. There was only delay in filing of appeal before the CIT(A) and relying on the above judgment of jurisdictional Hon'ble High Court, we allow appeal of the assessee.

8. In the result, addition made for the Financial Years 2012-13, 2013-14 and 2014-15 towards levy of fee under section 234E of the Act are deleted.

9. In the result, all the appeals of the assessee are allowed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Bangalore.

Dated: 31.10.2025.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.