IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

TCA No. 373 of 2023
AND
TCA NO. 379 OF 2023,TCA NO. 376 OF 2023,TCA NO. 382 OF 2023,TCA NO. 378 OF 2023,TCA NO. 377 OF 2023,TCA NO. 385 OF 2023,CMP NO. 15378 OF 2023,CMP NO. 15344 OF 2023,CMP NO. 15338 OF 2023,CMP NO. 15336 OF 2023,CMP NO. 15311 OF 2023,TCA NO. 387 OF 2023,TCA NO. 388 OF 2023,CMP NO. 15306 OF 2023,TCA NO. 390 OF 2023,TCA NO. 374 OF 2023,CMP NO. 15316 OF 2023,CMP NO. 15315 OF 2023,CMP NO. 15328 OF 2023,CMP NO. 15325 OF 2023,CMP NO. 15362 OF 2023,CMP NO. 15355 OF 2023,CMP NO. 15347 OF 2023,CMP NO. 15331 OF 2023,CMP NO. 15319 OF 2023,TCA NO. 383 OF 2023,TCA NO. 386 OF 2023,CMP NO. 15318 OF 2023,CMP NO. 15365 OF 2023,CMP NO. 15323 OF 2023,TCA NO. 375 OF 2023,TCA NO. 389 OF 2023,TCA NO. 384 OF 2023,TCA NO. 380 OF 2023,TCA NO. 381 OF 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No. 31, Lazarus Church Road,
R.A.Puram, Chennai 028.
PAN.AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 379 of 2023
1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-

AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

TCA No. 376 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 382 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 378 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 377 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. Pan
AACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 385 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A. Puram, Chennai 28.

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15378 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New NO.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. PAN
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15344 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,

New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15338 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15336 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. Pan
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15311 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No. 31, Lazarus Church Road,
R.A.Puram, Chennai 028.
PAN.AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 387 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600028

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

TCA No. 388 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600028

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15306 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 390 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New NO.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. PAN
AACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 374 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

CMP No. 15316 of 2023

1. M/s. Gopuram Enterprises Private
Limited
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28, (PAN
AAACS9903R)

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

CMP No. 15315 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

CMP No. 15328 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. Pan
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15325 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15362 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A. Puram, Chennai 28.

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15355 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600028

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15347 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600028

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15331 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

CMP No. 15319 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 383 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 600 028. PAN
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer,
TDS, CPC, Chaziabad.

Respondent(s)

TCA No. 386 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15318 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

CMP No. 15365 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A. Puram, Chennai 28.

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

CMP No. 15323 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No. 31, Lazarus Church Road,
R.A.Puram, Chennai 028.
PAN.AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer,
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 375 of 2023

1. M/s. Gopuram Enterprises Private
Limited
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28, (PAN
AAACS9903R)

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabed.

Respondent(s)

TCA No. 389 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,

New No.31, Lazarus Church Road,
R.A. Puram, Chennai 28.

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 384 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai-600 028 PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad

Respondent(s)

TCA No. 380 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No.31, Lazarus Church Road,
R.A.Puram, Chennai 28. PAN-
AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 381 of 2023

1. M/s. Gopuram Enterprises Pvt Ltd.,
New No. 31, Lazarus Church Road,
R.A.Puram, Chennai 028.
PAN.AAACS9903R

Appellant(s)

Vs

1. The Income Tax Officer,
TDS, CPC, Ghaziabad.

Respondent(s)

TCA No. 373 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31/01/2023 in ITA No. 1050/Chny/2022.

TCA No. 379 of 2023

PRAYER

to against the order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31/01/2023 in ITA No.1041/Chny/2022

TCA No. 376 of 2023

PRAYER

To against the Order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA.No. 1042/Chny/2022.

TCA No. 382 of 2023

PRAYER

To against the Order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA.No. 1046/Chny/2022.

TCA No. 378 of 2023

PRAYER

To against the Order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA.No. 1047/Chny/2022.

TCA No. 377 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA No.1049/Chny/2022.

TCA No. 385 of 2023

PRAYER

To the High Court against the Order of the Income Tax Appellate Tribunal, Chennai B Bench Dated 31.01.2023 in ITA No.1053/Chny/2022.

CMP No. 15378 of 2023

PRAYER

To grant stay of operation of the impunged order of the Tribunal in ITA

No.1038/Chny/2022 dated 31.01.2023 for the assessment Year 2013-14 and further proceedings pursuant to the impugned order pending disposal of the above TCA.

CMP No. 15344 of 2023

PRAYER

to grant stay of operation of the impugned order of the Tribunal in ITA No.1052/Chny/2022 dt.31/01/2023 for the assessment year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals)

CMP No. 15338 of 2023

PRAYER

to grant stay of operation of the impugned order of the Tribunal in ITA No.1040/Chny/2022 dt.31/01/2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals)

CMP No. 15336 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA.No.1048/Chny/2022 dated 31.01.2023 for the assessment Year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above TCA.

CMP No. 15311 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1050/Chny/2022 dt.31.01.2023 for the assessment year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

TCA No. 387 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench dt. 31.01.2023 in ITA No.1044/Chny/2022

TCA No. 388 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench dt. 31.01.2023 in ITA No.1045/Chny/2022

CMP No. 15306 of 2023

PRAYER
To grant stay of operation of the impugned order of the Tribunal in ITA No. 1036/Chny/2022 dt. 31.01.2023 for the assessment year 2013-14 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

TCA No. 390 of 2023

PRAYER
To against order of the Income Tax Appellate Tribunal, Chennai B Bench Dated 31.01.2023 in ITA.No.1038/Chny/2022.

TCA No. 374 of 2023

PRAYER
To against the Order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA.No. 1036/Chny/2022.

CMP No. 15316 of 2023

PRAYER
To grant stay of operation of the impugned order of the Tribunal in ITA.NO. 1037/chny/2022 dt. 31.01.2023 for the assessment year 2013-14 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

CMP No. 15315 of 2023

PRAYER
To grant stay of operation of the impugned order of the Tribunal in ITA No. 1042/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeal).

CMP No. 15328 of 2023

PRAYER
To grant stay of operation of the impugned order of the Tribunal in ITA No.1049/Chny/2022 dated 31.01.2023 for the assessment Year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above TCA.

CMP No. 15325 of 2023

PRAYER
To grant stay of operation of the impugned order of the Tribunal in ITA No. 1043/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeal).

CMP No. 15362 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1053/Chny/2022 dt. 31.01.2023 for the assessment year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

CMP No. 15355 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No.1045/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above TCA

CMP No. 15347 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No.1044/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above TCA

CMP No. 15331 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1046/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

CMP No. 15319 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1047/Chny/2022 dt. 31.01.2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

TCA No. 383 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA No.1048/Chny/2022.

TCA No. 386 of 2023

PRAYER

to against the order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31/01/2023 in ITA No.1052/Chny/2022

CMP No. 15318 of 2023

PRAYER

to grant stay of operation of the impugned order of the Tribunal in ITA No.1041/Chny/2022 dt.31/01/2023 for the assessment year 2014-15 and further proceedings pursuant to the impugned order pending disposal of the above Tax

Case (Appeals)

CMP No. 15365 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1039/Chny/2022 dt.31.01.2023 for the assessment year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

CMP No. 15323 of 2023

PRAYER

To grant stay of operation of the impugned order of the Tribunal in ITA No. 1051/Chny/2022 dt.31.01.2023 for the assessment year 2015-16 and further proceedings pursuant to the impugned order pending disposal of the above Tax Case (Appeals).

TCA No. 375 of 2023

PRAYER

To against order of the Income Tax Appellate Tribunal, Chennai B Bench Dated 31.01.2023 in ITA.No. 1037/Chny/2022.

TCA No. 389 of 2023

PRAYER

To against the order of the Income Tax Appellate Tribunal, Chennai Bench B dated 31/01/2023 in ITA No. 1039/Chny/2022.

TCA No. 384 of 2023

PRAYER

to against the order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31/01/2023 in ITA No.1040/Chny/2022

TCA No. 380 of 2023

PRAYER

To against the Order of the Income Tax Appellate Tribunal, Chennai B Bench dated 31.01.2023 in ITA.No. 1043/Chny/2022.

TCA No. 381 of 2023

PRAYER

To against the order of the Income Tax Appellate Tribunal, Chennai Bench B dated 31.01.2023 in ITA No. 1051/Chny /2022

For Appellant(s): MR. R. DEVARAJ
(IN ALL TCAs)

For Respondent(s): MS.KRITI SHARMA
FOR DR.S. RAMASWAMY
FOR THE RESPONDENT
(IN ALL TCAs).

COMMON JUDGMENT
(Order of the Court was made by Dr.Anita Sumanth J.)

The following substantial questions of law have been admitted for consideration:

'a)Whether on the facts and in the circumstances of the case, the Tribunal was right by not condoning the delay, either it is inordinate delay or delay for few days, ignoring the settled laws.

b)Whether on the facts and in the circumstances of the case, the Tribunal was right by not condoning the delay, taking into account Section 234 E of the Act is effective from 01/06/2015, whereas in the given case, the Assessment Year is 2013-14.

c)Whether on the facts and in the circumstances of the case, the Tribunal was right by not considered that, no prejudice to the other side will occur by condoning the delay.'

2.This is a batch of 18 appeals challenging common order dated 31.01.2023 of the Income Tax Appellate Tribunal (Tribunal/ITAT) dismissing the appeals as being belated and rejecting the request for condonation of delay. The assessment years (AYs) relate to 2013-14 [TCA.Nos.374, 375, 389 & 390 of 2023], 2014-15 [TCA.Nos.376, 378, 379, 380, 382, 384, 387 & 388 of 2023] and 2015-16 [TCA.Nos.373, 377, 381, 383, 385 & 386 of 2023].

3. The issue that arises for consideration on merits in all the appeals relates to the levy of interest under Section 234E of the Income Tax Act, 1961 (in short

'Act').

4.Having heard Mr.R.Devaraj, learned counsel for the appellant/assessee and Dr.B.Ramaswamy, learned Senior Standing Counsel for the Income Tax Department, we find that the appeals may be grouped into two kinds. In nine (9) appeals there is no dispute with regard to the computation of delay, as the same has been rightly computed from the date of statement issued under Section 200A of the Act. Those appeals are tabulated below:

Tabulation A

Sl. No.	*Appeal No.*	*FY/ Quarter*	*Date of Passing Order*	*Date of Filing Appeal*	*Delay in Days*	*T.C.Appeal No./2023*	*Date of Passing Order U/s 154*	*Delay in Days*
1)	NFAC/2013-14/ 10026979	2013-14/Q3	16/03/2014	17/11/2020	2408 Days	376	16/03/2014	2408
2)	NFAC/2013-14/ 10011843	2013-14/Q3	16/03/2014	17/11/2020	2408 Days	382	16/03/2014	2408
3)	NFAC/2013-14/ 10026958	2013-14/Q4	05/06/2014	17/11/2020	2327 Days	378	05/06/2014	2327
4)	NFAC/2014-15/ 10027035	2014-15/Q1	29/07/2014	17/11/2020	2273 Days	383	29/07/2014	2273
5)	NFAC/2014-15/ 10027034	2014-15/Q3	30/10/2015	17/11/2020	1815 Days	377	30/10/2015	1815
6)	NFAC/2014-15/ 10027033	2014-15/Q4	08/04/2019	17/11/2020	559 Days	373	08/04/2019	559
7)	NFAC/2014-15/ 10027030	2014-15/Q1	29/07/2014	17/11/2020	2273 Days	381	29/07/2014	2273
8)	NFAC/2014-15/ 10027031	2014-15/Q3	05/05/2015	17/11/2020	1993 Days	386	05/05/2015	1993
9)	NFAC/2014-15/ 10027032	2014-15/Q4	06/11/2015	17/11/2020	1808 Days	385	06/11/2015	1808

5.In the second group of nine (9) cases, the appellant has computed the delay at 260 days. However, according to the revenue, the delay is far higher, ranging between 1808 to 2410 days. Those appeals are tabulated below:

Tabulation B

Sl. No.	*Appeal No.*	*FY/ Quarter*	*Date of Passing Order*	*Date of Filing Appeal*	*Delay in Days*	*T.C.Appeal No./2023*	*Date of Passing Order U/s 154*	*Delay in Days*
1)	NFAC/2013-14/ 10026938	2012-13/Q3	12/12/2013	17/11/2020	2502 Days	389	03/03/2020	260
2)	NFAC/2012-13/ 10026936	2012-13/Q2	12/12/2013	17/11/2020	2502 Days	374	03/03/2020	260
3)	NFAC/2012-13/ 10026937	2012-13/Q3	12/03/2013	17/11/2020	2502 Days	375	03/03/2020	260
4)	NFAC/2012-13/ 10026952	2012-13/Q2	12/03/2013	17/11/2020	2502 Days	390	03/03/2020	260
5)	NFAC/2013-14/ 10027169	2013-14/Q1	16/03/2014	19/11/2020	2410 Days	384	16/03/2014	260
6)	NFAC/2013-14/ 10026960	2013-14/Q2	16/03/2014	17/11/2020	2408 Days	379	03/03/2020	260
7)	NFAC/2014-15/ 10026959	2013-14/Q4	05/06/2014	17/11/2020	2327 Days	380	05/06/2014	260
8)	NFAC/2013-14/ 10026956	2013-14/Q1	16/03/2014	17/11/2020	2408 Days	387	03/03/2020	260
9)	NFAC/2013-14/ 10046957	2013-14/Q2	16/03/2014	17/11/2020	2408 Days	388	03/03/2020	260

6.On a perusal of appeals in Tabulation B, we concur with the computation of delay per the assessee. In all these cases, after receipt of statement under Section 200A of the Act, the assessee has filed petitions under Section 154 seeking rectification of delay and subsequently statements under Section 200A read with Section 154 have been issued which had been challenged by way of appeal, albeit belatedly.

7.Thus, in these circumstances, the delay would run only from date of service of the statement as rectified under Section 154 of the Act and not from date of original statement issued under Section 200A. Hence, the delay in all cases in Tabulation B per the assessee is accepted at 260 days.

8.The reason for the delay is that the issue on merits, relating to the levy of interest under Section 234E of the Act was pending before various judicial Fora such as different Benches of the ITAT and High Courts. Divergent views had been taken in regard to the validity of the levy as well as the effective date of levy.

9.Hence, the appellant was in a dilemma as to whether to file the statutory appeals or await a finality of the matter before the Supreme Court. Ultimately, and decided based on legal advice, it had chosen to file the statutory appeals belatedly. The Tribunal has rejected the explanation on the ground that it is not bonafide and unsubstantiated since no evidence had been placed by the appellant in regard to the legal advice sought.

10.The stand of the appellant, regarding divergence of views on the levy of interest under Section 234E is not incorrect. Hence, we differ with the view of the Tribunal that the appellant has not acted bonafide. There is nothing to indicate that the appellant was not acting bonafide and the appellant does not, in any event, stand to gain by virtue of not challenging the orders adverse to it. Incidentally the periods for which interest under Section 234E has been levied are all prior to 01.06.2015 when that provision was inserted into the Statute.

11.In this light of the matter, we condone the delay in filing appeals before the Tribunal, and restore the matters to the file of the Tribunal for hearing on merits, on 06.05.2025. No notice need be issued to the assessee separately in this regard.

12.Tax Case (Appeals) are allowed by way of remand. No costs. Connected miscellaneous petitions are closed.

(ANITA SUMANTH J.)(C.KUMARAPPAN J.)
22-04-2025

(2/2)

vs
Index:Yes
Speaking order
Neutral Citation:Yes

To

The Income Tax Officer,
TDS, CPC, Ghaziabad.

DR.ANITA SUMANTH J.
AND
C.KUMARAPPAN J.

vs

T.C.A.Nos.373, 381, 380, 379, 382, 389, 385, 384, 378, 377, 376, 375, 386, 383, 374, 390, 388 & 387 of 2023 and CMP.Nos.15378, 15365, 15323, 15318, 15319, 15331, 15328, 15325, 15362, 15355, 15347, 15316, 15315, 15306, 15311, 15338, 15336 & 15344 of 2023

22-04-2025