

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.511/Coch/2018 : Asst.Year 2016-2017

The Director, Directorate of Radiation Safety College Road, Thrissur – 680 001. PAN : CHNDO1368D	Vs.	The Income Tax Officer (TDS), Trichur.
(Appellant)		(Respondent)

Appellant by : Sri.K.A.Davis, Director
Respondent by : Smt.A.S.Bindhu, Sr.DR

Date of Hearing : 07.02.2019	Date of Pronouncement : 07.02.2019
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ORDER

Per Chandra Poojari, AM:

This appeal filed by the assessee is directed against the order of the CIT(A), dated 03.08.2018, imposing late fee u/s 234E of the I.T.Act for default in furnishing statements of TDS in Form No.24Q for fourth quarter of the financial year 2015-2016.

2. After hearing both the parties, we are of the opinion that, with effect from 01.07.2012 as per section 234E of the Act, if any TDS statement is not filed in time, the levy of late fee under this section is mandatory and being so, we have no power to examine the same. Accordingly, we confirm the order of the CIT(A), as the issue is relating to A.Y. 2015-2016.

3. In the result, appeal filed by the assessee is dismissed.

Order pronounced on this 07th day of February, 2019.

Sd/-
(George George K)
JUDICIAL MEMBER

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Cochin ; Dated : 07th February, 2019.
Devdas*

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT (A), Trichur.
4. The CIT, TDS, Kochi.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin