

11. We have considered the rival submissions of both the parties and have carefully perused the material available on record. In the present case, it is an admitted fact that the amendment took place in the provisions of section 200A of the Act and the fee chargeable u/s 234E for late filing of returns of the TDS statement was to be levied w.e.f. 1.6.2015.

12. On a similar issue the Hon'ble Jurisdictional High Court in the case of CIT Vs. Steel Strips Ltd (supra) held as under:-

*“It is clear from the order of the Assessing Officer that depreciation was allowed overlooking Section 80VVA of the Act. Overlooking of a statutory provision is clearly a mistake apparent on record and on that basis, rectification under Section 154 of the Act was clearly admissible. Impermissibility of deduction is not debatable if Section 80VVA is applied. This being so, the CIT(A) as well as the Tribunal erred in law in holding that rectification was beyond the scope of Section 154 of the Act. It is clear that the statutory provision having come into force w.e.f. 1.4.1984, the same could have been applied for the assessment year 1984-85 and thereafter.”*

13. In the present case also, the amendment took place w.e.f. 1.6.2015 while the returns were filed by the assessee prior to that amendment and the TDS was deposited much before the said date i.e. 1.6.2015. Therefore, the mistake was apparent from the record and required to be rectified u/s 154 of the Act. .

14. Now this issue has been settled by the various Benches of the ITAT and the latest decision is of this Bench of the ITAT, having the similar combination in the case of Sh. Jasbir Singh Anand, Chandigarh Vs. ACIT, Ghaziabad in ITA Nos. 183 to 185/Chd./2018 for the assessment years 2014-15 and 2015-16 wherein vide order dated 8.3.2019, it has been held as under:-

*“10. We have considered the rival submissions and carefully gone through the material available on record. It is noticed that an identical issue having similar facts has been adjudicated by various Benches of the ITAT.*

*11. On a similar issue the ITAT Delhi Bench ‘E’ in the case of GNA Udyog Ltd. Vs. Asst. CIT, CPC, TDS Ghaziabad(supra) has held as under:*