

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

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 331 & 332/VIZ/2018
(Asst. Year : 2016-17)**

Manu Lokramdas Menda,
D.No. 28-16-12,
Suryabagh, Visakhapatnam.

vs. ITO, Ward-6(2),
Visakhapatnam.

PAN No. AASPM 9324 K
(Appellant)

(Respondent)

Assessee by : Shri R.L.N. Somayajulu-CA.
Department By : Smt. Suman Malik - Sr.DR

Date of hearing : 23/09/2019.
Date of pronouncement : 25/09/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

These appeals by the assessee are directed against the separate orders of Commissioner of Income Tax (Appeals)-5, Hyderabad, both dated 23/03/2018 for the Assessment Year 2016-17. Since facts and issues are common, clubbed and heard together and disposed of by way of this consolidated order.

2. Facts of the case, in brief, are that assessee filed an appeal before the Id. CIT(A) against the order u/sec. 200A of the Act

dated 24/06/2016, by which the Assessing Officer levied late fee u/sec. 234E of Rs. 7,200/- and interest on late payment of Rs.900/-. The case of the assessee before the Id. CIT(A) is that the CPC cannot calculate the fee as the assessee has fulfilled the statutory obligation. Fees are paid for Government services that directly help to a specific person here no Government service is rendered to the assessee. The Id. CIT(A) by considering the explanation of the assessee observed that section 234E mentions the word failure to furnish the required statements would result in levy of fee. Section 234E does not discuss the rendering of service at all by defaulting in furnishing the statement. The assessee has caused hardship to the deductees as they have not able to get the due credit on time with regard to their credit to be given by the Government in section 26AS. Accordingly, assessee's appeal was dismissed.

3. Against the order of the Id. CIT(A), the assessee is in appeal before this Tribunal.

4. Before us, Id.AR relied on the grounds of appeal raised by the assessee, whereas Id.DR relied on the orders of the authorities below.

5. We find that Id. CIT(A) by considering section 234E and also by considering the explanation given by the assessee gave a

categorical finding that he has not filed required forms i.e. Form No. 24Q – Q4. Accordingly, he confirmed the order of the Assessing Officer in levying late fee u/sec. 234E of the Act. The assessee is not able to substantiate his case neither Assessing Officer nor Id. CIT(A) committed any error in charging the late fee. Therefore, we find no reason to interfere with the order passed by the Id. CIT(A). Thus, this appeal filed by the assessee is dismissed.

6. With regard to ITA No. 332/VIZ/2018 is concerned, the facts involved in this appeal are similar to the facts of ITA No. 332/VIZ/2018. Therefore, our decision above shall apply *mutatis mutandis* to this appeal also.

7. In the result, appeals filed by the assessee are dismissed.
Order Pronounced in open Court on this 25th day of Sept., 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 25th September, 2019.

vr/-

Copy to:

1. *The Assessee – Manu Lokramdas Menda, D.No. 28-16-12, Suryabagh, Visakhapatnam.*
2. *The Revenue – ITO, Ward-6(2), Visakhapatnam.*
3. *The Pr.CIT (TDS), Vijayawada.*
4. *The CIT(A)-5, Hyderabad.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.