

**IN THE INCOME TAX APPELLATE TRIBUNAL
“G” Bench, Mumbai**

**Before Shri S.Rifaur Rehman, Accountant Member
and Shri Ravish Sood, Judicial Member**

**ITA Nos.4865/Mum/2018
(Assessment Year: 2016-17)**

Shraddha Ravindra Shikhare
D-3, Indrayani CHS Ltd., Plot No. 220,
Orai-II, Near Suvidya School,
Borivali (W), Mumbai – 400 091

Vs.

Asst. Commissioner of
Income Tax, CPC (TDS),
Mumbai.

PAN – BXVPS5256D

(Appellant)

(Respondent)

Appellant by: Shri. Rakesh Joshi
Respondent by: Shri V. Vinod Kumar, D.R

Date of Hearing: 27.11.2019
Date of Pronouncement: 29.11.2019

ORDER

PER RAVISH SOOD, JM:

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-60, Mumbai, dated 14.06.2018 for A.Y. 2016-17, which in turn arises from the intimation received from the Assistant Commissioner of Income Tax, Central Processing Cell-TDS, Ghaziabad, under Sec. 200A of the Income Tax Act, 1961 (for short 'Act'), dated 25.04.2016. The assessee has assailed the impugned order on the following grounds of appeal :

- “1. On the facts and circumstances of the case as well as in law, the Learned CIT(A) has erred in confirming the action of Learned Assessing Officer in levying a late filing fees of Rs. 14,600/- u/s.234E of the Income Tax Act, 1961, without considering the facts and circumstances of the case.
2. The appellant craves leave to add, amend, alter or delete the said ground of appeal.”

2. Briefly stated, the assessee had delayed filing of the statement of tax deduction at source in 'Form No. 26QB' for A.Y. 2016-17. Resultantly, the ACIT, Central Processing Cell-TDS inter alia levied late filing fees under Sec. 234E of Rs. 14,600/-.

3. Aggrieved, the assessee assailed the imposition of fees under Sec.234E. However, the contentions advanced by the assessee did not find favour with the CIT(A). Observing, that even for the period prior to 01.06.2015 the charging of fee under Sec.234E was a part of the statute which called for a levy of fee for default in furnishing the statements, the CIT(A) rejected the claim of the assessee and upheld the fees levied under Se. 234E.

4. We have heard the authorised representatives for both the parties, and also perused the order/intimation of the lower authorities. On a perusal of Sec. 234E, we find, that the same envisages levy of fees on a person who fails to deliver or cause to be delivered a statement within the time prescribed in sub-section (3) of section 200 or the proviso to sub-section (3) of Section 206C. Admittedly, the assessee in the case before us had delayed the filing of the statement of tax deduction at source in 'Form No. 26QB' for A.Y. 2016-17. As per the amendment made available in Sec. 200A, vide the Finance Act, 2015 w.e.f 01.06.2015, where a statement of tax deduction at source [or a correction statement] has been made by a person deducting any sum under section 200, such statement shall be processed, and the fees, if any, shall be computed in accordance with the provisions of Sec. 234E. As the period in the case before us is subsequent to 01.06.2015 i.e the date on which Sec. 234E enabling levy of late filing fees was made available in Sec. 200A, therefore, we find no infirmity in the order of the ACIT, Central Processing Cell-TDS, Ghaziabad, who in our considered view had rightly levied late filing fees under Sec. 234E of Rs. 14,600/- on the assessee. Accordingly, finding no infirmity in the order of the CIT(A) who had upheld the levy of fees by the ACIT, CPC, we uphold his order.

5. Resultantly, the appeal of the assessee is dismissed.

Order pronounced in the open court on 29/11/2019.

Sd/-
(S. Rifaur Rehman)
ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक 29.11.2019
PS. Rohit

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT,
Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai