

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR “SMC” BENCH, JABALPUR
[Through Virtual Hearing]**

BEFORE SHRI NRS GANESAN, JUDICIAL MEMBER

ITA No.90/JAB/2019
Assessment Year: 2015-16

Shri Shankar LalVishwakarma, Jalpa Ward, Katni (M.P.) (PAN –ABOPV 0281B) (Appellant)	vs.	Assistant Commissioner of Income Tax, CPC – TDS, Ghaziabad (Respondent)
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Appellant by	Shri Dhiraj Ghai, CA
Respondent by	Shri I.B.Khandel, DR
Date of hearing	11/11/2020
Date of pronouncement	18/11/2020

ORDER

Per NRS Ganesan, JM:

1. This appeal of the assessee is directed against the order of CIT(A)-1, Jabalpur dated 31.7.2019 confirming the penalty levied by the AO while processing TDS return u/s. 200A of the Act.
2. I have heard Shri Dheeraj Ghai, Id. Representative for the assessee and Shri I.B. Khandel, Id. Departmental Representative. Admittedly the fee u/s. 234E for delay in filing the TDS return was levied by the AO while processing the TDS return on 14.12.2015. Sub clause-c was introduced in Section 200A by the Finance Act, 2015 w.e.f. 01.06.2015, therefore, admittedly the AO has all the power to levy fee for delay in filing the return u/s. 200A(c) of the Act. It is not in dispute that the TDS return was filed belatedly, therefore, assessee was liable to pay fee as per provisions of section 234E. In view of the above, this

Tribunal do not find any reason to interfere with the orders of both the authorities below. Accordingly, the same is confirmed.

3. In the result, the appeal of the assessee stands dismissed.

Order pronounced in the open court on 18th November 2020.

Sd/-
(N.R.S.Ganesan)
Judicial Member

Dated:18 /11/2020
Aks(P)

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