

IN THE INCOME-TAX APPELLATE TRIBUNAL "G" BENCH MUMBAI  
BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

ITA No.1676/Mum/2019 (Assessment Year 2013-14)

ITA No.1677/Mum/2019 (Assessment Year 2013-14)

ITA No.1678/Mum/2019 (Assessment Year 2015-16)

Surekha Bhaskar Shetty (Prop. Vishal Plastic Industries), 94, Yunus Patel Road, Kashi Village, Post-Mira, Thane-401104 <b>PAN: AAJPS4520J</b>	Vs.	DCIT, CPS-TDS, TDS CPC, Aayakar Bhawan, Sector-3, Gaziabad, Uttar Pradesh -201010
--	-----	--

Appellant

Respondent

Appellant by : None  
Revenue by : Shri T. S. Khalsa (Sr. DR)  
Date of Hearing : 14.01.2021  
Date of Pronouncement : 22.03.2021

**ORDER**

**PER MAHAVIR SINGH, VP:**

1. All these three appeals by assessee are filed against three different orders of Commissioner of Income Tax (Appeals)-60, Mumbai [for short 'the Id. CIT(A)] in Appeal No. CIT(A)-60/IT-404/ITO-TDS-2(3)(3) 2014-15, Appeal No. CIT(A)-60/IT-405/ITO-TDS-2(3)(3) 2014-15 & Appeal No. CIT(A)-60/IT-403/ITO-TDS-2(3)2014-15: Appeal No. CIT(A)-60/IT-1280/(CPC) TDS-2013-14, Appeal No. CIT(A)-60/IT-1281/(CPC) TDS-2013-14 & Appeal No. CIT(A)-60/IT-1282/(CPC) TDS-2013-14: Appeal No. CIT(A)-60/IT-226/TDS-3/ 2014-15 orders of even date 04.06.2018.

2. In ITA No. 1677/Mum/2019 the late fee levied for late filing of TDS return under section 234E of the Income Tax Act, 1961 (hereinafter 'the Act') by passing intimation under section 200A of the Act for Quarter No.2, 3 & 4 for Financial Year 2012-13 amounting to Rs. 32,570/- for Quarter No.2, Rs. 49,096/- for Quarter No.3 and Rs. 22,040/- for Quarter No.4. Similarly in ITA No. 1678/Mum/2019, the TDS return for Quarter No.1, the Assessing Officer levied late filing fee under section 234E amounting to Rs. 3,000/- by passing intimation under section 200A of the Act. Similarly in ITA No. 1676/Mum/2019 for Financial Year 2012-13 Quarter No.2 amounting to Rs. 8830/-, for Quarter No.3 amounting to Rs. 7640/- and for Quarter No.4 amounting to Rs. 8340/-, the ITO passed intimation under section 200A of the Act for late filing of fee under section 234E of the Act.
3. The only issue in all these appeals of assessee is against the order of the Assessing Officer levying late fee under section 234E of the Act for the period i.e. Financial Year 2012-13 and 2014-15. For this assessee raised the ground that whether the payment for late fee under section 234E of the Act can be charged under section 200A of the Act, wherein Clause-(c) of section 200A was inserted w.e.f. 01.06.2015.
4. We noted that in all these three appeals, the period falling is prior to 01.06.2015 and the provisions of section 200A of the Act provides for processing of the statement of Tax Deducted at Source by making adjustment as provided in that section. We are of the view that this insertion of Clause-(c)

in section 200A of the Act is prospective and hence, can only be applied from 01.06.2015 and not before that. We are of the view that the fee can not be levied for a period before 01.06.2015 only as there was no enabling provision to levy fee under section 234E of the Act period prior to 01.06.2015, because Clause-(c) of section 200A of the Act was inserted w.e.f. 01.06.2015. Hence, all these appeals of assessee are allowed and orders of lower authorities are reversed.

5. In the result, all the appeals of assessee are allowed.

Order pronounced in the open court on 22<sup>nd</sup> March, 2021.

Sd/-  
**MANOJ KUMAR AGGARWAL**  
**ACCOUNTANT MEMBER**

Sd/-  
**MAHAVIR SINGH**  
**VICE-PRESIDENT**

Mumbai, Date: 22.03.2021

SK

**Copy of the Order forwarded to :**

1. Assessee
2. Respondent
3. The concerned CIT(A)
4. The concerned CIT
5. DR "G" Bench, ITAT, Mumbai
6. Guard File

BY ORDER,

Dy./Asst. Registrar  
ITAT, Mumbai