

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" : HYDERABAD**

(THROUGH VIDEO CONFERENCE)

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

Sl.No.	ITA No.	A.Y.	Appellant	Respondent
1 to 3	454/Hyd/19 to 456/H/19	2013-14 to 2015-16	T.M. Inputs and Services Pvt. Ltd. Secunderabad [PAN: AA ACT8336R]	ITO (TDS), TDS, Ward 2(3), Hyderabad
4	436/Hyd/2019	2013-14	TMI E2E Academy Private Limited Hyderabad [PAN: AADCT7103K]	ITO, Ward (TDS), TDS 2(3), Hyderabad
5 to 7	458/Hyd/19 to 460/Hyd/19	2013-14 to 2015-16	C & K Management Ltd. Secunderabad [PAN:AABCC4481D]	ACIT, Circle 1(1) Hyderabad

For Assessee : Shri J. Maruthi Raghuram, AR
For Revenue : Shri Sunil Kumar Pandey, DR &
Dr.S.Moharana,CIT,DR

Date of Hearing : 04-02-2021
and

10/05/2021
Date of Pronouncement : 10-05-2021

ORDER

PER S.S. GODARA, JM :

These three assessee's appeals are directed against different orders of the Commissioner of Income Tax (Appeals)-8, Hyderabad, involving varying assessment years stated as under.

Sl.	ITA No.	AY	Authority's order dated/Case No.	Proceedings u/s
01 to 03	454/H/19 to 456/H/19	2013-14 to 2015-16	CIT(A)-8,Hyd Order dated 03.10.2018 Case no.10054 to 10056/2017-18	200A
04	436/Hyd/19	2013-14	-do-, dt 02.10.18 in case no.10053/2017-18	200A
05 to 07	458 to 460/H/19	2013-14 to 2015-16	-do-, in case no.0160/2018-19	200A

2. We notice during the course of hearing that the assessee's sole identical substantive ground seeks to reverse both the lower authorities' action levying sec. 234E late fee inserted in the Act w.e.f. 01.06.2015 carrying retrospective effect. We find in this backdrop that case law Fateh Raj Singh & Others vs. UOI (2016) 289 CTR 602 (Kar.) holds sec.200A inserted in the Act w.e.f. 1.6.2015 as prospective only and Rajesh Kaurani vs. UOI (2017) 83 taxmann.com 137 (Guj.) has taken a contrary view. No guidance has come from hon'ble jurisdictional high court qua the instant issue. We thus adopt the legal proposition favouring the assessee and direct the assessing authority(ies) concerned to delete the impugned late filing levy.

These assessee's appeals are allowed in above terms.

A copy of this common order be placed in the respective case files.

Pronounced in Open Court on 10th May, 2021.

Sd/-

**(L.P. SAHU)
ACCOUNTANT MEMBER**

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

Dated: 10th May, 2021.

*gmv.

Copy of the order forwarded to:

1. (i) TM Inputs and Services P Ltd., 1-8-303/488/12, Career Centre, Prenderghast road, Begumpet, Secunderabad 500 003, Telangana
(ii) TMI E2E Academy Pvt.Ltd., 1-8-303/488/12, Career Centre, Prenderghast road, Begumpet, Secunderabad 500 003, Telangana
(iii) C&K Management Ltd., 1-8-303/488/12, Career Centre, Prenderghast road, Begumpet, Secunderabad 500 003, Telangana
2. (i) ITO, TDS, TDS, Ward 2(3), Hyd.
(ii) ACIT, TDS, Range 2, Hyd.
3. (i)CIT(A)-8, Hyderabad. (ii) Pr.CIT -TDS, Hyderabad.
4. DR ITAT
5. Guard File