

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

Before Shri George Mathan, JM & Shri M.Balaganesh, AM

ITA No.	A.Y.	Appellant	Respondent
380/Coch/20	2016-17	Arjuna Reddiar Pedha Reddiar, Goodmorning Enterprises, CCSB Road, East of Iron Bridge, Alappuzha [PAN: ACCPR6579H] [TAN: TVDA00430D]	Assistant Commissioner of Income Tax, CPC-TDS, Ayakar Bhavan, Sector-3, Vaishali, Ghaziabad, Uttar Pradesh
381/Coch/20	2017-18		
382/Coch/20	2017-18		
383/Coch/20	2016-17		
384/Coch/20	2018-19		

Appellant by : Sri R.Krishna, CA
Respondent by : Smt. Jamunna Devi, Sr.DR

Date of Hearing : 16.03.2022
Date of Pronouncement : 16.03.2022

ORDER

PER BENCH:

These five appeals filed by the assessee are against the orders of the Ld.CIT(A)-Kottayam, dt.18-09-2020 for the FYs.2015-16, 2016-17 & 2017-18, against confirmation of levy of fee u/s.234E of the Income Tax Act, 1961 (Act).

2. It was submitted by the Ld.AR that admittedly there was a delay in filing the quarterly return of TDS u/s.200(3) of the Act. It was the submission that the delay was on account of the fact that the assessee was more than 83 years old and he was also having health problems related to old age. It was the prayer that considering the age of the assessee and his health ailments, the fee

as levied may kindly be cancelled or in the alternate reduced. It was the further submission that this was the first time the issue was happened in the case of assessee and he was not a regular defaulter.

3. In reply, the Ld.DR vehemently supported the order of Ld.CIT(A). She has also placed before us the decision of Hon'ble co-ordinate Bench of ITAT, Jaipur in the case of Child Development Project Office-Shrinagar, in ITA No.96/JP/2019, dt.19-08-2020, wherein similar levy u/s.234E of the Act in respect of the default committed after 01-06-2015 has been confirmed by the Tribunal. It was the submission that old age or health ailments nor the claim of reasonable cause can be considered in respect of the fee u/s.234E of the Act.

4. We have considered the rival submissions. Admittedly, the levy u/s.234E of the Act in the present cases is in respect of defaults committed under the provisions of Section 200(3) of the Act for the period after 01-06-2015. The fee u/s.234E of the Act is mandatory fee for the delay. Admittedly, there was no provision for reasonable cause as provided under the Act. We find no error in the order of the Ld.CIT(A) in confirming the fee levied u/s.234E.

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

Dictated and pronounced in the open court on 16th March, 2022

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Cochin, Dated: 16th March, 2022

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A)-Kottayam*
4. *The CIT(TDS)-Kochi*
5. *The DR, ITAT, Cochin*
6. *Guard File*

By Order

//True Copy//

*Assistant Registrar
ITAT, Cochin*