

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA Nos. 198 & 199/PUN/2020

निर्धारण वर्ष / Assessment Year : 2013-14 (Qr.Nos.2 & 3)

M/s. Mhetre packaging Pvt. Ltd., Gat No.499, Sahajpur, Pune Solapur Road, Tal. Daund, Pune 412 202 Maharashtra PAN : AAGCM3466K	Vs.	ACIT, CPC-TDS, Ghaziabad
Appellant		Respondent

Assessee by Shri Pratik B.Sandbhor
Revenue by Shri M.G. Jasnani

Date of hearing 07-06-2022
Date of pronouncement 07-06-2022

आदेश / ORDER

PER BENCH :

These two appeals by the assessee are directed against the common order dated 10-12-2019 passed by the Id. CIT(A)-10 upholding the charging of interest u/s.234E in respect of Quarter Nos. 2 and 3 of the assessment year 2013-14.

2. Having heard the rival submissions and gone through the relevant material on record, it is observed that fees for default in furnishing the statements has been imposed on the assessee u/s.234E of the Act for the 2nd and 3rd quarters of the financial

year 2012-13. Section 200A deals with processing of statements of tax deducted at source. Clause (c) of section 200A(1) was inserted by the Finance Act 2015 w.e.f. 01-06-2015 providing for the levy of fee u/s.234E of the Act. In that view of the matter, such fee u/s.234E can be levied only for the default committed after 01-06-2015 and not prior to that. The Hon'ble Kerala High Court in *Olari Little Flower Kuries Pvt. Ltd. Vs. Union of India and others (2022) 440 ITR 26 (Kerala)* has affirmed the non-imposition of fee for the period prior to 01-06-2015. As the period covered in the appeals is of financial year 2012-13, we hold that the Id. CIT(A) was not justified in upholding the levy of fee u/s.234E of the Act. The impugned order is set-aside.

3. In the result, both the appeals are allowed.

Order pronounced in the Open Court on 07th June, 2022.

Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 07th June, 2022
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-10, Pune
4. The CIT(TDS), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,**// True Copy //**

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	07-06-2022	Sr.PS
2.	Draft placed before author	07-06-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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