

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1939/PUN/2019  
निर्धारण वर्ष / Assessment Year: 2018-19

Commandant S.R.P.F., GR-VII, Welfare Fund, S.R.P.F., GR.VII, Daund, Kurkumbh Road, Pune- 413801. PAN : AAABC0789Q	Vs.	ACIT, CPC-TDS, Ghaziabad.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Arvind Desai  
Date of hearing : 31.05.2022  
Date of pronouncement : 15.06.2022

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)- 10, Pune [‘the CIT(A)’] dated 01.10.2019 for the assessment year 2018-19.

2. Briefly, the facts of the case are that the ACIT, CPC-TDS, Ghaziabad issued an intimation u/s 200A of the Income Tax Act, 1961 (‘the Act’) for the assessment year 2018-19 levying a late fee under the provisions of section 234E of Rs.6,980/- by stating that

the appellant had failed to file the quarterly statement of TDS of first quarter for financial year 2017-18 in Form No.26Q on 21.12.2017 against the due date of 15.10.2017. There was a delay of 66 days (approximately) in filing quarterly statement of TDS of first quarter for financial year 2017-18 in Form No.26Q. Accordingly, the ACIT, CPC-TDS, Ghaziabad had levied penalty of late fee of Rs.6,980/- u/s 234E by intimation dated 28.12.2017 passed u/s 200A of the Act.

3. Being aggrieved by the above intimation, an appeal was filed before the ld. CIT(A) who vide impugned order dismissed the appeal of the assessee by holding that the levy of late fee is automatic.

4. Being aggrieved by the above decision of the ld. CIT(A), the appellant is in appeal before us in the present appeal.

5. When the matter was called on for hearing before us, none appeared on behalf of the appellant-assessee despite due service of notice of hearing. Therefore, we proceed to dispose of this matter on merits after hearing the ld. Sr. DR.

6. We heard the ld. Sr. DR and perused the material on record. The issue in the present appeal relates to the levy of late fee u/s 234E r.w.s. 200A of the Act. It is an undisputed fact that there is a

delay in filing the submission of the Quarterly Statement of TDS. When there is a delay, a late fee u/s 234E r.w.s. 200A of the Act is automatic and there is no discretion not to levy late fees with the TDS Officer. It is not the case of the appellant that there is denial of liability for late fee u/s 234E of the Act. Hence, we do not find any merit in the appeal filed by the assessee.

7. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 15<sup>th</sup> day of June, 2022.

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

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> June, 2022.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order 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, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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