

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

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

आयकर अपील सं. / ITA No.1094/PUN/2019
निर्धारण वर्ष / Assessment Year : 2015-16 (Q1)

Smt. Yojana Bhagavan Biranje,
Gat No. 708, H. No. 4194/7,
Behind Dawat Nagar,
Old Chandur Road,
Kabnur - 416115

PAN : BKZPB0910Q

.....अपीलार्थी / Appellant

बनाम / V/s.

Dy. Commissioner of Income Tax-CPC-TDS,
Banglore

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 24-06-2022
घोषणा की तारीख / Date of Pronouncement : 06-07-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 17-12-2018 passed by the Commissioner of Income Tax (Appeals)-1, Kolhapur [‘CIT(A)'] upholding the charging of interest u/s. 234E of the Act for assessment year 2015-16 (Q1).

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and set ex-parte. Therefore, we proceed to dispose of the appeal by hearing the ld. DR and perusing the material available on record.

3. The assessee raised four grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A) is justified in upholding the order passed u/s. 154 r.w.s. 200A confirming the levy of fees u/s. 234E of the Act for default in furnishing TDS statement for Quarter 1 of A.Y. 2015-16 in the facts and circumstances of the case.

4. Heard ld. DR and perused the material available on record. We note that fee for default in furnishing the TDS statements have been imposed on the assessee u/s. 234E of the Act for the 1st quarter of the financial year 2014-15 (A.Y. 2015-16). Section 200A deals with processing of TDS statements of tax deducted at source and Clause (c) of sub-section (1) of section 200A 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 such circumstances, levy of such fee u/s.234E can be levied only after 01-06-2015 for the default committed by the assessee. We find that the period covered in the present subject appeal before us is Quarter 1 of financial year 2014-15 (A.Y. 2015-16). Therefore, we hold that the amendment by insertion of Clause (c) to sub-section (1) of section 200A of the Act is not applicable, therefore, the order of CIT(A) is not justified and it is set aside. Thus, grounds raised by the assessee are allowed.

6. In the result, the appeal of assessee is allowed.

Order pronounced in the open court on 06th July, 2022.

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

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th July, 2022.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Kolhapur
4. The CIT(TDS), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune