

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

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

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	374/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q2)
2	375/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q2)
3	376/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q3)
4	377/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q3)
5	378/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q4)
6	379/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2012-13 (Q4)
7	380/PUN/2019	Laxmi Oil Engines Pvt. Ltd., D-26, MIDC Shirol, Hatkanangale, Kolhapur-416122  PAN : AAACL5110H	ACIT, CPC-TDS, Bangalore	2013-14 (Q2)

Assessee by : N O N E  
Revenue by : Shri Arvind Desai

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

### **आदेश / ORDER**

#### **PER S.S. VISWANETHRA RAVI, JM :**

All these appeals filed by the assessee against the common 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 in respect of above mentioned Quarters of the assessment years.

2. Since, the issues raised in all the appeals are similar basing on the same identical facts. Therefore, with the consent of Ld. DR, we proceed to hear all the appeals together and to pass a consolidated order for the sake of convenience.

**3. First, we shall take up appeal of assessee in ITA No. 374/PUN/2019 for A.Y. 2012-13 (Q2).**

4. The only issue is to be decided is as to whether the CIT(A) is justified in upholding the levy of fee u/s. 234E of the Act for default in furnishing TDS statement for Quarter 2 of A.Y. 2012-13 in the facts and circumstances of the case.

5. 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 2<sup>nd</sup> quarter of the financial year 2011-12 (A.Y. 2012-13). 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 2 of financial year 2011-12 (A.Y. 2012-13). 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.

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

**ITA Nos. 375 to 380/PUN/2019**

7. We find that the issue raised in the appeals and the facts in ITA Nos. 375 to 380/PUN/2019 are identical to ITA No. 374/PUN/2019 except the variance in amount and period. Since, the facts in ITA Nos. 375 to 380/PUN/2019 are similar to ITA No. 374/PUN/2019, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 374/PUN/2019 would *mutatis mutandis* apply to ITA Nos. 375 to 380/PUN/2019, as well. All the appeals of assessee are allowed, accordingly.

8. In the result, all the appeals of assessee are allowed.

Order pronounced in the open court on 07<sup>th</sup> July, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 07<sup>th</sup> 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, "ए" बेंच,  
पुणे / DR, ITAT, "A" 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