

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

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	320/PUN/2020	Rajlaxmi Agrotech India Private Limited, C/o Shriram Fertilizers, New Mondha, Nanded-431602 PAN : AACCR9862J	ACIT, CPC-TDS, Ghaziabad	2013-14 (Q4)
2	321/PUN/2020	Rajlaxmi Agrotech India Private Limited, C/o Shriram Fertilizers, New Mondha, Nanded-431602 PAN : AACCR9862J	ACIT, CPC-TDS, Ghaziabad	2014-15 (Q4)
3	322/PUN/2020	Rajlaxmi Agrotech India Private Limited, C/o Shriram Fertilizers, New Mondha, Nanded-431602 PAN : AACCR9862J	ACIT, CPC-TDS, Ghaziabad	2015-16 (Q1)

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

सुनवाई की तारीख / Date of Hearing : 24-08-2022
घोषणा की तारीख / Date of Pronouncement : 26-08-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

These three appeals filed by the assessee against the common order dated 25-11-2019 passed by the Commissioner of Income Tax (Appeals)-1, Aurangabad [‘CIT(A)'] upholding the charging of interest u/s. 234E of the Act in respect of above mentioned Quarters of the assessment years.

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 appeals by hearing the ld. DR and perusing the material available on record.

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

4. First, we shall take up appeal of assessee in ITA No. 320/PUN/2020 for A.Y. 2013-14 (Q4).

5. 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 by ACIT, CPC (TDS), Ghaziabad in confirming the late fees u/s. 234(E) r.w.s. 200A of the Act for delay in submission of TDS returns during A.Y. 2013-14 for Quarter 4 in the facts and circumstances of the case.

6. Heard both the parties 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 4th quarter of the financial year 2012-13 (A.Y. 2013-14). 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 4 of financial year 2012-13 (A.Y. 2013-14). 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.

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

ITA Nos. 321 & 322/PUN/2020

8. We find that the issue raised in the appeals and the facts in ITA Nos. 321 & 322/PUN/2020 are identical to ITA No. 320/PUN/2020 except the variance in amount and period. Since, the facts in ITA Nos. 321 & 322/PUN/2020 are similar to ITA No. 320/PUN/2020, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 320/PUN/2020 would *mutatis mutandis* apply to ITA Nos. 321 & 322/PUN/2020, as well. Both the appeals of assessee are allowed, accordingly.

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

Order pronounced in the open court on 26th August, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 26th August, 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, Aurangabad
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