

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 22/Asr/2022**  
Assessment Year: 2013-14

M/s United Service Station  
Guru Nanak Mission Chowk,  
Jalandhar, 144001, Punjab

[PAN: AAAFU 2035P]

**(Appellant)**

Vs. The Income Tax Officer (TDS)  
CIT-1, Jalandhar

**(Respondent)**

Appellant by : None (Written submission)

Respondent by: Sh. S. M. Surendranath, Sr. DR

Date of Hearing: 24.08.2022

Date of Pronouncement: 01.09.2022

**ORDER**

**Per Dr. M. L. Meena, A.M.:**

This appeal is directed against the order of the Ld. Commissioner of Income Tax (Appeals), Jalandhar, dated 25.11.2021, wherein the assessee has challenged upholding the levy of fee u/s 234E of the

Income Tax Act, 1961(hereinafter short the 'Act'), in respect of the Assessment Year 2013-14.

2. The AO imposed late fees u/s 234E of the Act. which has been confirmed by the Id. CIT(A), although the enabling clause (c) was inserted in the section 200A w.e.f. 01.06.2015.

3. The assessee by way of written submission, contends that the demand raised by ITO (TDS), CIT-I, Jalandhar by way of levying Fee amounting to Rs. 21320/- u/s 234E of the act is against law and facts of the case and it has been wrongly confirmed by CIT (A) without appreciating the merits of the matter; that the traces portal has wrongly charged late filing fee u/s 234E amounting to Rs. 21320/- and in appeal, wrongly confirmed by CIT(A). In support, he relies on the judgements of the Jurisdictional Income Tax Appellant Tribunal Amritsar Bench, Amritsar, Sibi a Healthcare (P) Ltd. Vs. Deputy Commissioner of Income Tax Amritsar 44CCH 424, Concept Management Consulting Ltd Vs. Deputy Commissioner of Income Tax, Bombay Tribunal 47CCH 710, Shree Ayyappa Educational Charitable Trust Vs Deputy Commissioner of Income Tax & ANR, High Court of Karnataka (2018) 162 DTR (kar) 350, CIT(A)-2 Jalandhar has deleted the late filing fees u/s 234E of the Income

Tax Act, 1961 in the case of M/s Graduate Super Bazar, Head office, Bus stand, Uggi for assessment year 2014-15, Appeal No. 275/14-15/CIT(A)/Jal., date of order 02/11/2016; CIT(A)-2 Jalandhar has deleted the late filing fees u/s 234E of the Income Tax Act, 1961 in the case of M/s Money Tree Financial Services, Gujral Nagar, Jalandhar for assessment year 2013-14 Appeal No.2/10738/17-18/CIT(A)/Jal., date of order 07.06.2018. He further referred to the judgements of Hon'ble Karnataka High Court in case of Fatehraj Singhvi & Ors. vs. UOI & Ors. 2016 (9) TMI 964 (Karnataka High Court), Hon'ble Supreme Court in the case of Vegetable products Limited 88 ITR 192 (SC), Gangamai College of Engineering Vs. ACIT, CPC (TDS) (ITAT Pune) and Raj Veer Singh Vs. ACIT (ITAT Delhi), ITA No. 3681/Del/2017.

4. The Ld. Addl. CIT (DR) stands by the impugned order.
5. Heard the Id. Addl. CIT DR and consider the facts of the appeal as to whether late filing fee u/s 234E of the Act has rightly been charged in the intimation issued u/s 200A/206CB of the Act while processing the TDS returns/statements as the enabling clause (c) having been inserted in the section w.e.f. 01.06.2015. We understand that earlier, there was no enabling provision in the Act u/s 200A for raising demand in respect of levy of fee u/s 234E. As such, as per the assessee, in respect of TDS

statement filed for a period up to 31.03.2015, no late fee could be levied in the intimation issued u/s 200A of the Act.

6. On similar facts, the same issue has been adjudicated and addition has been deleted by the Co-ordinated bench in the case of “Harbhagwan Memorial Sen. Sec. School Ferozepur City & Others Vs. ITO (TDS), Amritsar, vide order dated 07.07.2021, following the ITAT Agra Bench, in the case of ‘Sudershan Goyal vs. DCIT (TDS)’ in ITA No. 442/Agra/2017 order dated. 09.04.2018 wherein the judgments of ‘Shri Fatehraj Singhvi and Others’ (supra), ‘Sibia Healthcare Pvt. Ltd. vs. DCIT (TDS)’, order dated 09.06.2015 passed in ITA No.90/ASR/2015, for A.Y.2013-14, by the Amritsar Bench of the Tribunal, and ‘Shri Kaur Chand Jain vs. DCIT, CPC (TDS) Ghaziabad’, order dated 15.09.2016, in ITA No.378/ASR/2015, for A.Y. 2012-13 were considered.

7. Accordingly, the order of the CIT(A) is reversed and the fee so levied under section 234E of the Act is cancelled.

*Order pronounced in the open court on 01.09.2022.*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy  
By Order