

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH,  
PUNE

BEFORE SHRI R.S.SYAL, VICE PRESIDENT AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

Sl. No.	ITA No(s).	Name of the Appellant	Name of Respondent	Asst. Year	Quarter	Form
1-17	64/PUN/2022 to 80/PUN/2022	Divgi Metalwares Pvt. Ltd. Gat No.139/B, Pune-Satara Road, Village Shivare Talbhor, Pune – 412205  PAN : AAACD7364H	ITO (TDS-1), Pune	2013-14 2013-14 2013-14 2013-14  2014-15 2014-15 2014-15 2014-15 2014-15 2014-15 2014-15  2015-16 2015-16 2015-16 2015-16 2015-16 2015-16	Q3 Q2 Q3 Q4  Q1 Q2 Q4 Q1 Q2 Q3 Q4  Q1 Q2 Q1 Q2 Q3 Q4	24Q 26Q 26Q 26Q  24Q 24Q 24Q 26Q 26Q 26Q 26Q  24Q 24Q 26Q 26Q 26Q 26Q

Assessee by : Shri Kiran Sanmane  
Revenue by : Shri Shri Piyush Kumar Singh Yadav

सुनवाई की तारीख / Date of Hearing : 10.10.2022

घोषणा की तारीख / Date of Pronouncement : 10.10.2022

**आदेश / ORDER**

**PER BENCH:**

This batch of 17 appeals arises from different orders passed by the National Faceless Appeal Centre (NFAC), Delhi on 26-11-2021.

The only issue raised in these appeals is the charging of interest

u/s.234E for the quarters arising in assessment years 2013-14, 2014-15 and 2015-16.

2. There is a delay of 2 days in presenting the appeals before the Tribunal. The meagre delay is condoned and the appeals are admitted for disposal on merits.

3. Briefly stated, the facts of the case are that the assessee filed the TDS returns for the respective quarters belatedly. Based on that, the Assessing Officer (AO) levied late fees u/s.234E of the Income-tax Act, 1961 (hereinafter also called 'the Act'). The assessee approached the Id. CIT(A) but without success. Aggrieved thereby, the assessee has approached the Tribunal.

4. We have heard the rival submissions and perused the relevant material on record. The solitary issue raised in all the appeals is against the confirmation of fee u/s.234E imposed by the AO. The assessment years involved in these 17 appeals are 2013-14, 2014-15 and 2015-16, which shows that the fee u/s.234E has been imposed for the delay in furnishing the statements for quarters prior to 01-06-2015.

5. Section 200A deals with processing of statements of tax deducted at source. Clause (c) of section 200A(1) 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 that view of the matter, such fee u/s.234E can be levied only for the default committed after 01-06-2015 and not prior to that. The Hon'ble Kerala High Court in *Olari Little Flower Kuries Pvt. Ltd. Vs. Union of India and others (2022) 440 ITR 26 (Kerala)* has affirmed the non-imposition of fee for the period prior to 01-06-2015. Similar view has been taken in *Jiji Varghese VS. ITO(TDS) & Ors. (2022) 443 ITR 267 (Ker)* holding that no interest u/s 234E can be imposed for the periods of the respective A.Ys. prior to June 1, 2015. Thus, it is seen that the issue raised in these appeals is covered in favour of the assessee. Following the precedent, we overturn the impugned orders on this sole issue.

6. In the result, all the appeals are allowed.

Order pronounced in the Open Court on 10<sup>th</sup> of October, 2022.

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> October, 2022  
GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT(Appeals)
4. The concerned Pr.CIT.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "C" बेंच,  
पुणे / DR, ITAT, "C" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	10-10-2022	Sr.PS
2.	Draft placed before author	10-10-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		