

**आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR**

**(Through Virtual Court)**

**BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**  
**AND**  
**SHRI G.D. PADMAHALI, ACCOUNTANT MEMBER**

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	73/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2013-14 (Q2)
2	74/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2013-14 (Q3)
3	75/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2015-16 (Q1)
4	76/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2015-16 (Q2)
5	77/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2015-16 (Q3)

6	78/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2015-16 (Q4)
7	79/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2016-17 (Q1)
8	80/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2016-17 (Q2)
9	81/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2016-17 (Q3)
10	82/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2016-17 (Q4)
11	83/NAG/2021	Natural Receptions Private Limited, 203, Parmanand Complex, West High Court Road, Bajaj Nagar, Nagpur – 440010  PAN : AADCN7091E	ACIT, CPC, TDS, Ghaziabad	2017-18 (Q4)

Assessee by : N O N E

Revenue by : Shri G.J. Ninawe

सुनवाई की तारीख / Date of Hearing : 14-10-2022

घोषणा की तारीख / Date of Pronouncement : 19-10-2022

## आदेश / ORDER

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

All these appeals filed by the assessee against the common order dated 24-07-2019 passed by the Commissioner of Income Tax (Appeals)-2, Nagpur [‘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 that all the appeals were filed with a delay of 703 days. Upon hearing ld. DR, we find that the above said delay is saved by the decision of Hon’ble Supreme Court passed during National Lockdown imposed on account of pandemic Covid-19. Therefore, the above said delay is condoned.

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. 73/NAG/2021 for A.Y. 2013-14 (Q2).**

5. The assessee raised five 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. 200A confirming the levy of fee u/s. 234E of the Act for default in furnishing TDS statement for Quarter 2 of A.Y. 2013-14 in the facts and circumstances of the case.

6. 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 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 2 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 in upholding the order passed u/s. 200A confirming the levy of fee u/s. 234E of the Act for default in furnishing TDS statement for Quarter 2 of A.Y. 2013-14 and it is set aside.

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

**ITA Nos. 74 to 83/NAG/2021**

8. We find that the issue raised in the appeals and the facts in ITA Nos. 74 to 83/NAG/2021 are identical to ITA No. 73/NAG/2021 except the variance in amount and period. Since, the facts in ITA Nos. 74 to 83/NAG/2021 are similar to ITA No. 73/NAG/2021, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 73/NAG/2021 would *mutatis mutandis* apply to ITA Nos. 74 to 83/NAG/2021, as well. All 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 19<sup>th</sup> October, 2022.

Sd/-  
(G.D. Padmahshali)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 19<sup>th</sup> October, 2022.  
RK

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Nagpur
4. The CIT(TDS), Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,  
/ DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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