

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	91/NAG/2021	MPA Projects Pvt. Ltd., 9C, Tilak Nagar, Nagpur-440010 PAN : AAFCM7428L	TDS, CPC, Ghaziabad	2013-14
2	86/NAG/2021	Taluka Agriculture Officer, At Post-Gondpipri, Distt.- Chandrapur-442702 PAN : NGPTO1696C	ITO, TDS, Ward-2(3), Chandrapur	2014-15
3	87/NAG/2021	Taluka Agriculture Officer, At Post-Gondpipri, Distt.- Chandrapur-442702 PAN : NGPTO1696C	ITO, TDS, Ward-2(3), Chandrapur	2015-16
4	152/NAG/2021	Kirti Popatbhai Patel, Plot No. 27, Mahadev Krupa, Near Jain Mandir, Surya Nagar, Nagpur PAN : AASPK9817D	ACIT, CPC, TDS, Ghaziabad	2013-14 (Q4)
5	234/NAG/2022	Tarangan Infraventures Pvt. Ltd., 5 Software Technology Park of India, Link Road, Sadar, Nagpur-440001 PAN : AADCT3209N	ACIT, CPC, TDS, Ghaziabad	2015-16

Assessee by : Sl. No. 1 – Shri Saket Bhated
Sl. No. 2 & 3 – Shri Mahavir Atal
Sl. No. 4 – Shri Nilesh Jain
Sl. No. 5 – Shri K.P. Dewan
Revenue by : Sl. No. 1 to 5 – 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 separate order dated 05-08-2021, 14-07-2021, 23-09-2021 & 05-07-2022 passed by the National Faceless Appeal Centre ("NFAC"), Delhi upholding the charging of interest u/s. 234E of the Act in respect of above mentioned assessment years.

2. 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.

3. First, we shall take up appeal of assessee in ITA No. 91/PUN/2021 for A.Y. 2013-14.

4. 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 A.Y. 2013-14 in the facts and circumstances of the case.

5. 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 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 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 A.Y. 2013-14 and it is set aside.

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

ITA Nos. 86, 87 & 152/NAG/2021 & 234/NAG/2022

7. We find that the issue raised in the appeals and the facts in ITA Nos. 86, 87 & 152/NAG/2021 & 234/NAG/2022 are identical to ITA No. 91/NAG/2021 except the variance in amount and period. Since, the facts in ITA Nos. 86, 87 & 152/NAG/2021 & 234/NAG/2022 are similar to ITA No. 91/NAG/2021, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 91/NAG/2021 would *mutatis mutandis* apply to ITA Nos. 86, 87 & 152/NAG/2021 & 234/NAG/2022, 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 19th October, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 19th 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), NFAC, Delhi.
4. The CIT concerned.
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