

आयकर अपीलीय अधिकरण "सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1	44/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2013-14 (Q2)
2	45/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2013-14 (Q3)
3	46/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2013-14 (Q4)
4	47/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2014-15 (Q1)
5	48/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2014-15 (Q2)
6	49/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2014-15 (Q3)
7	50/PUN/2022	M/s. Maruti Steel Fab, Plot No. 9, B U Bhandari Ind. Estate, Sanaswadi, Taluka-Shirur, Pune-412208 PAN : AABFM8463C	ACIT, CPC- TDS, Ghaziabad	2014-15 (Q4)

Assessee by : N O N E
Revenue by : Shri Suhas Kulkarni

सुनवाई की तारीख / Date of Hearing : 21-12-2022
घोषणा की तारीख / Date of Pronouncement : 22-12-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

All these appeals filed by the assessee against the common order dated 30-07-2021 passed by National Faceless Appeal Centre (“NFAC”), Delhi in respect of above mentioned Quarters of the assessment years.

2. We find that all these appeals were filed with a delay of 113 days. Upon hearing ld. DR, we find that the delay of 113 days is saved by the decision of Hon’ble Supreme Court passed during National Lockdown imposed on account of pandemic Covid-19. Therefore, the delay of 113 days is condoned in all the appeals.

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

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

5. First, we shall take up appeal of assessee in ITA No. 44/PUN/2022 for A.Y. 2013-14 (Q2).

6. The only issue is to be decided is as to whether the CIT(A), NFAC, Delhi is justified in upholding 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.

7. 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 2nd 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 2nd 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), NFAC, Delhi is not justified and it is set aside.

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

ITA Nos. 45 to 50/PUN/2022

9. We find that the issue raised in the appeals and the facts in ITA Nos. 45 to 50/PUN/2022 are identical to ITA No. 44/PUN/2022 except the variance in amount and period. Since, the facts in ITA Nos. 45 to

50/PUN/2022 are similar to ITA No. 44/PUN/2022, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 44/PUN/2022 would *mutatis mutandis* apply to ITA Nos. 45 to 50/PUN/2022, as well. All the appeals of assessee are allowed, accordingly.

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

Order pronounced in the open court on 22nd December, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 22nd December, 2022.

रवि

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, "सी" बेंच, पुणे / DR, ITAT, "C" 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