

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	709/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2013-14 (Q2)
2	710/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2013-14 (Q3)
3	711/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2013-14 (Q4)
4	712/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2014-15 (Q1)
5	713/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2014-15 (Q2)
6	714/PUN/2022	Arihant Chemist, Shop No. 1, Anuchandra Co-op. Housing Society, 987, Sadashiv Peth, Pune-411030  PAN : AARFA4917B	DCIT (Inv.), Circle-12, Pune	2014-15 (Q4)

Assessee by : Mrs. Prachi Shah  
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 29-07-2022 passed by National Faceless Appeal Centre ("NFAC"), Delhi in respect of above mentioned Quarters of the 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. 709/PUN/2022 for A.Y. 2013-14 (Q2).**

4. 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.

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 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<sup>nd</sup> 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.

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

**ITA Nos. 710 to 714/PUN/2022**

7. We find that the issue raised in the appeals and the facts in ITA Nos. 710 to 714/PUN/2022 are identical to ITA No. 709/PUN/2022 except the variance in amount and period. Since, the facts in ITA Nos. 710 to 714/PUN/2022 are similar to ITA No. 709/PUN/2022, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 709/PUN/2022 would *mutatis mutandis* apply to ITA Nos. 710 to 714/PUN/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 22<sup>nd</sup> December, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> 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