

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA Nos. 140/Ind/2022 to 161/Ind/2022

Madhya Pradesh Gramin Bank (Formerly known as Narmada Jhabua Gramin Bank) (Different branches as per details in Para No.1)	बनाम /Vs.	ACIT, CPC-TDS Ghaziabad
(Appellant / Assessee)		(Respondent/ Revenue)
TAN: As per details in Para No. 1		
Assessee by	Shri Hardik Chordia, Shri Pratik Sadrani, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	23.11.2022	
Date of Pronouncement	13.12.2022	

आदेश / O R D E R

Per Bench:

1. These are a batch of 22 appeals filed by different branches of Madhya Pradesh Gramin Bank (formerly known as Narmada Jhabua Gramin Bank) [**“Assessees”** in short], against the appeal-orders passed by the National Faceless Appeal Centre (NFAC), Delhi [**“Ld. CIT(A)”** in short], which in turn arise out of the respective orders passed u/s 154 of the Income-tax Act, 1961 [**“the Act”** in short] by TDS-CPC, Ghaziabad [**“Ld. AO”** in short], the details of various branches and orders appealed against being as follows:

Sr. No.	ITA No	Branch Name	TAN of Branch	Financial Year	Qtr	Form Type	Amount of Late filing Levy u/s 234E	Appeal No	DATE OF CIT(A) ORDER
1	ITA 140/Ind/2022	BADNAGAR BRANCH	BPLJ00638B	2012-13	Q4	26Q	14400	CIT (A), Ujjain- /10029/2020-21	10-Jan-22
2	ITA 141/Ind/2022	JHABUA BRANCH	BPLJ01572E	2013-14	Q1	26Q	3907	CIT (A),Indore-2/10067/2020-21	10-Jan-22
3	ITA 142/Ind/2022	GHATABILLOD BRANCH	BPLI01616G	2014-15	Q2	26Q	10400	CIT (A), Ujjain/10033/2020-21	10-Jan-22
4	ITA 143/Ind/2022	DEDLA BRANCH	BPLJ01598C	2012-13	Q4	26Q	10200	CIT (A), Indore- 2/10048/2020-21	10-Jan-22
5	ITA 144/Ind/2022	BADNAWAR BRANCH	BPLJ01603A	2013-14	Q2	26Q	5910	CIT (A), Ujjain /10032/2020-21	10-Jan-22
6	ITA 145/Ind/2022	DHOLANA BRANCH	BPLJ01600E	2012-13	Q4	26Q	5800	CIT (A), Indore- 1/10079/2020-21	10-Jan-22
7	ITA 146/Ind/2022	AMZERA BRANCH	BPLJ01606D	2014-15	Q4	26Q	46530	CIT (A), Indore- 2/10073/2020-21	10-Jan-22
8	ITA 147/Ind/2022	NALCHHA BRANCH	BPLJ01594F	2014-15	Q2	26Q	3000	CIT (A), Indore- 2/10072/2020-21	10-Jan-22
9	ITA 148/Ind/2022	SUSARI BRANCH	BPLJ01611B	2014-15	Q3	26Q	2660	CIT (A), Indore- 2/10071/2020-21	10-Jan-22
10	ITA 149/Ind/2022	KALIBAWDI BRANCH	BPLJ01592D	2013-14	Q3	26Q	7570	CIT (A), Indore- 2/10051/2020-21	10-Jan-22
11	ITA 150/Ind/2022	AJANDA BRANCH	BPLJ01615F	2012-13	Q4	26Q	2606	CIT (A), Indore- 2/10055/2020-21	10-Jan-22
12	ITA 151/Ind/2022	LAHORI BRANCH	BPLJ01604B	2012-13	Q4	26Q	14400	CIT (A), Indore- 2/10054/2020-21	10-Jan-22
13	ITA 152/Ind/2022	TISGAON BRANCH	BPLJ01613D	2014-15	Q1	26Q	2954	CIT (A), Indore- 2/10068/2020-21	10-Jan-22
14	ITA 153/Ind/2022	NISARPUR BRANCH	BPLJ01605C	2012-13	Q4	26Q	10200	CIT (A), Indore- 2/10059/2020-21	10-Jan-22
15	ITA 154/Ind/2022	DEHRI BRANCH	BPLJ01617A	2014-15	Q3	26Q	300	CIT (A), Indore- 2/10052/2020-21	10-Jan-22
16	ITA 155/Ind/2022	DEHRI BRANCH	BPLJ01617A	2012-13	Q2	26Q	5476	CIT (A), Indore- 2/10049/2020-21	10-Jan-22
17	ITA 156/Ind/2022	KUKSHI BRANCH	BPLJ01601F	2012-13	Q2	26Q	4200	CIT (A), Indore- 2/10047/2020-21	10-Jan-22
18	ITA 157/Ind/2022	PIPLIYA BRANCH	BPLJ01609G	2012-13	Q4	26Q	21600	CIT (A), Indore- 2/10056/2020-21	10-Jan-22
19	ITA 158/Ind/2022	JAISINGHPURA BRANCH	BPLD01792A	2012-13	Q4	26Q	4480	CIT (A), Ujjain-/10030/2020-21	10-Jan-22
20	ITA 159/Ind/2022	NALKHEDA BRANCH	BPLD02171B	2014-15	Q2	26Q	2600	CIT (A), Ujjain-/10031/2020-21	10-Jan-22
21	ITA 160/Ind/2022	SONKUTCH BRANCH	BPLD01798G	2014-15	Q3	26Q	2600	CIT (A), Ujjain -/10027/2020-21	10-Jan-22
22	ITA 161/Ind/2022	PIPALRAWA BRANCH	BPLD01801C	2012-13	Q4	26Q	47392	CIT (A), Ujjain-/10028/2020-21	10-Jan-22

2. Heard the learned Representatives of both sides and case records perused.

3. The registry has informed that these appeals are filed after a delay of 76 days and therefore time-barred. The Ld. AR prayed that the delay has occurred due to Covid-19 Pandemic. The Ld. AR further placed reliance on the order of Hon'ble Supreme Court in **Suo Motu Writ Petition (C) No. 3 of 2020 read with Misc. Applications**, by which suo motu extension of the limitation-period for filing of appeals w.e.f. 15.03.2020 under all laws has been granted and hence there is no delay in fact. We confronted the Ld. DR who agreed to the submission of Ld. AR. In view of this, the appeals are proceeded with for hearing, there being no delay.

4. Precisely stated the facts leading to these appeals before us are such that that the assesseees have filed statutory returns of TDS in Form No. 26Q of various quarters of the financial years as mentioned in the details given in the Table above, which were processed by Ld. AO who observed that the returns were filed belatedly beyond the time-limit prescribed in section 200(3) of the act. Accordingly, the Ld. AO charged late-fee u/s 234E of the act, of varying amounts as per period of delay committed by assesseees, in the intimations issued u/s 200A of the Income-tax Act, 1961. Against such intimations u/s 200A, the assesseees submitted applications for rectification u/s 154 of the Act, but, however the Ld. AO rejected those rectification-applications. Being aggrieved by action of Ld. AO, the assesseees carried matters to Ld. CIT(A) by way of first-appeal. During appellate proceeding, Ld. CIT(A) was not impressed by the modus applied by assesseees viz. the assessee filed rectification-applications u/s 154 to Ld. AO and thereafter went in appeals before him. According to Ld. CIT(A), the assessee must have approached him by way of direct appeals against the intimations passed by Ld. AO u/s 200A. At the same time, Ld. CIT(A) accepted in Para No. 6.1 of the orders that on merits of the late

filing fee u/s 234E, the issue is covered in favour of assessee i.e. late-fee is not leviable. This way, the Ld. CIT(A) did not grant any relief to the assessees.

5. During hearing before us, the learned Representatives of both sides fairly agree that the identical issues/appeals have already been decided by the Co-ordinate Bench of ITAT, Indore in ITA No. 222/Ind/2022 to 328/Ind/2022, order dated 11.11.2022 in favour of assessee in assesses' own cases and the late-fee levied by revenue-authorities have been deleted. Therefore, the same view can be applied in present appeals. A copy of the order of ITAT is also placed on record. Respectfully following the decision of Hon'ble Co-ordinate Bench, we are persuaded to accept all grounds of these appeals and thereby delete the late fee levied by Ld. AO u/s 234E. Ordered accordingly.

6. In the result, these appeals of assessees are allowed.

Order pronounced as per Rule 34 of ITAT, Rules, 1963 on 13.12.2022.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 13.12.2022

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*

1.	Date of taking dictation	1.12.22
2.	Date of typing & draft order placed before the Dictating Member	1.12.22
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	1.12.22
4.	Date on which the fair order is placed before the Dictating Member for pronouncement	1.12.22
5.	Date on which the file goes to the Bench Clerk	
6.	Date on which the file goes to the Head Clerk	
7.	Date on which the file goes to the Assistant Registrar for signature on the order	
8.	Date of dispatch of the Order	