

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.96 & 97/PUN/2023
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15

M.E.S. High School, Solapur
1117-A, Northkasba,
Guruvaragl Kulkarni Marg,
Solapur – 413007

PAN : PNEMI0996G

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer (TDS),
Solapur

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod S Shingte
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 03-05-2023
घोषणा की तारीख / Date of Pronouncement : 03-05-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

These two appeals by the assessee arise against respective orders, both dated 29-09-2021 passed by the National Faceless Appeal Centre (NFAC), Delhi for assessment years 2013-14 and 2014-15.

2. There is delay of 761 days and 31 days in filing the appeals in ITA No.96/PUN/2023 and ITA No.97/PUN/2023, respectively, before the

Tribunal. The assessee filed affidavits explaining the reason. We are satisfied with the reasons so stated and condone the delay in filing the appeals and admit the appeals for disposal on merits.

3. Since, the issue raised in both the appeals is similar basing on the same identical facts. Therefore, we proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

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 Quarters 3 of A.Y. 2013-14 and 2014-15 in the facts and circumstances of the case.

5. We have heard the rival contentions and perused the material 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 3rd quarter of the financial years 2012-13 (A.Y. 2013-14) and 2013-14 (A.Y. 2014-15). 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 appeals before us is Quarter 3rd of financial years 2012-13 (A.Y. 2013-14) and 2013-14 (A.Y. 2014-15). 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, both the appeals of assessee are allowed.

Order pronounced in the open court on 3rd May, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

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

पुणे / Pune; दिनांक / Dated : 3rd May, 2023.

GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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