

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

Sl. No.	ITA No(s).	Name of Appellant	Name of Respondent	Asst. Year	Quarter
1	660/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q2
2	661/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q2
3	662/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q3
4	663/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q3
5	664/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q4
6	665/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2013-14	Q4

7	666/PUN/2023	Deccan Environmental Consultants Private Limited, 5/43/14 Prasad Apartment, Erandwana, Pune City, Deccan Gymkhana S.O., Pune-411004 PAN : AACCD9040J	ITO, TDS-1, Pune	2014-15	Q1
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Assessee by : Shri Sarang Gudhate
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 21-06-2023
घोषणा की तारीख / Date of Pronouncement : 21-06-2023

आदेश / ORDER

PER BENCH :

All these appeals filed by the assessee against the separate order dated 20-10-2022 and 19-10-2022 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 161 days. Upon hearing both the parties, we find that the reasons explained by the ld. AR are bonafide which really prevented the assessee to file the appeals in time. Therefore, the delay of 161 days are condoned.

3. Since, the issues raised in all these 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.

4. First, we shall take up appeal of assessee in ITA No. 660/PUN/2023 for A.Y. 2013-14 (Q2).

5. 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.

6. 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 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.

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

ITA Nos. 661 to 666/PUN/2023

8. We find that the issue raised in the appeals and the facts in ITA Nos. 661 to 666/PUN/2023 are identical to ITA No. 660/PUN/2023 except the

variance in amount and period. Since, the facts in ITA Nos. 661 to 666/PUN/2023 are similar to ITA No. 660/PUN/2023, the findings given by us while deciding the grounds of appeal of assessee in ITA No. 660/PUN/2023 would *mutatis mutandis* apply to ITA Nos. 661 to 666/PUN/2023, as well. All the appeals of assessee are allowed, accordingly.

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

Order pronounced in the open court on 21st June, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 21st June, 2023.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT, Pune.
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