

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B”BENCH: BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.386/Bang/2024
Assessment Year:2013-14

Modern Family Doctor Private Ltd. 660/1 Akshaya 4 <sup>th</sup> Floor 100 Feet Main Road Indiranagar Bangalore 560 038 Karnataka  <b>PAN NO :AAGCM8711P</b>	<b>Vs.</b>	DCIT Central Circle-2(3) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	N O N E
<b>Respondent by</b>	:	Shri Ganesh R. Ghale, Standing Counsel for revenue

<b>Date of Hearing</b>	:	04.04.2024
<b>Date of Pronouncement</b>	:	16.04.2024

**O R D E R**

**PERLAXMI PRASAD SAHU, ACCOUNTANT MEMBER:**

This is an appeal filed against the orders of the CIT(A)/JCIT(A)-2, Hyderabad passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”) in which the appellant disputed the levy of late fee u/s 234E of the Act for the delay in filing E-TDS return for the assessment year 2013-14.

2. Facts of the case are that the ld. AO had levied the late fee u/s 234E of the Act for the delayed filing of E-TDS return for Rs. 97,400/- The contention of the assessee before the CIT (A) was that no late fee could be levied on the belated filing of the E-TDS return for the period prior to 01.06.2015, since the amendment to section 200A of the Act was made w.e.f. 01.06.2015. The assessee also relied on the ITAT Agra Bench Order in the case of Sudarshan Goel Vs. DCIT (TDS). The contention of the assessee was not accepted by the First Appellate Authority (FAA). The first appellate Authority also considered the issue in detail and relied on the Hon'ble Madras High Court judgement in the case of Conceria International Pvt. Ltd. Vs. ITO in W.P. No. 16934 of 2021 and W.M.P. Nos. 17943 and 17945 and came to the conclusion that irrespective of the amendment, the levy of late fee for the earlier period is valid, accordingly the FAA dismissed the appeal of the assessee.

2.1 The assessee filed this appeal before this Tribunal challenging the dismissal order of the FAA by contending that the late fee u/s 234E of the Act should not be made in purported exercise of power u/s 200A of the Act by the respondent for the period prior to 01.06.2015.

3. We have heard the case qua the ld. DR and perused the materials available on record. The only dispute is with regard to levy of late fee u/s 234E of the Act for the belated filing of the E-TDS return. The ld. FAA has not accepted the submissions made and relied on the judgment of the Hon,ble Madras High Court judgement in the case of Conceria International Private Limited vs ITO noted supra. With due respect to the judgement of Hon'ble High Court of Madras in the case

of Conceria International Ltd. Cited (supra), the issue has been considered by the jurisdictional High Court in the judgement reported in Fatehraj Singhvi Vs. UOI (2016) 73 taxmann.com 252 (Kar.), which was followed in the judgement reported in (2022) 137 Taxmann.com 191 (Karn.), wherein the jurisdictional High Court has held that the levy of late fee for the belated filing of the e-TDS return for the assessment year prior to 01.06.2015 is not warranted. When there is a judgement of the jurisdictional High Court, we have to follow the same and therefore, we hold that the levy of late fee could not be imposed for the disputed assessment year 2013-14 as held by the Hon'ble Karnataka High Court in the case of Fatehraj Singhvi Vs. UOI cited (supra). Accordingly, we delete the late fee levied under section 234E of the Act and allow the appeal of the assessee.

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

Order pronounced in the open court on 16<sup>th</sup> Apr, 2024

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Bangalore,  
Dated 16<sup>th</sup> Apr, 2024.

Vms/vg

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(Judicial)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar, ITAT, Bangalore.**