



(Through Virtual hearing from ITAT, Pune)

BEFORE HON'BLE SHRI S. S. GODARA, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 029/NAG/2023

निर्धारण वर्ष / Assessment Year : 2015-16

Tejaswini Primary School Koradi,
New Koradi, MSEB Colony, Kamptee
Nagpur-441111
PAN/TAN: NGPT01425E

..... अपीलार्थी / Appellant

बनाम / V/s

Income Tax Officer
TDS-52(1), Nagpur.

..... प्रत्यर्थी / Respondent

द्वारा/ Appearances

Assessee by : None

Revenue by : Mr Abhay Marathe ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 26/03/2024

घोषणा की तारीख / Date of Pronouncement : 16/04/2024

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

This appeal impugns the DIN & order No. ITBA/NFAC/S/250/2022-23/1047740581(1) dt. 30/11/2022 passed u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] by the National Faceless Appellate Centre ['NFAC' hereinafter] for assessment year 2015-16 ['AY' hereinafter].

2. The case was called twice; none appeared at the bequest of the assessee, in absence of any letter seeking adjournment, we deem it fit to proceed to adjudicate the matter *ex-parte* on merits u/s 24 of the ITAT-Rules, 1963. Heard the Ld. DR and perused case records in the light of rule 18 of ITAT, Rules 1963 and considered the facts in the light settled legal position.



3. Briefly stated facts of the case are that;

3.1 the assessee was required to deduct tax at sources out of the payments made for respective quarters pertaining to financial year 2014-15 relevant to assessment year under consideration and consequentially was under obligation to file TDS statement thereof within the due date prescribed. In the event of delay in filing aforesaid TDS statement for various quarters falling within the AY under consideration, the Ld. respondent levied ₹15,000/- as fees u/s 234E of the Act.

3.2 Following the judicial precedents laid in '*Fatheraj Singhvi Vs UOI*' reported in 2016 (9) TMI 964 (Kar) the Ld. NFAC has rightly allowed the appeal of the assessee and vide para 24 placed at Pg 13/13 deleted the fees levied by the respondent u/s 234E of the Act.

3.3 In the event, the present appeal filed against the impugned order seeking reversal in our considered view calls for no adjudication, hence deserves to be dismissed as infructuous. Thus, ordered accordingly.

4. In result, the appeal of the assessee stands dismissed in above terms.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Tuesday, 16th day of April, 2024.

-S/d-

S. S. GODARA
JUDICIAL MEMBER

पुणे / PUNE ; दिनांक / Dated : 16th day of April, 2024.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.
4. The NFAC Delhi

2. प्रत्यर्थी / The Respondent.
5. DR, ITAT, Nagpur Bench, Nagpur

3. The Pr.CIT Concerned.
6.गार्डफाइल / Guard File.

आदेशानुसार / By Order
वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER