

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.No.938/PUN./2024 [E-APPEAL]
Assessment Year 2014-2015

Shravani Industrial Corporation, P.No.134 F, Sector No.20, PCNTDA, Chinchwad, Pune-411019 Maharashtra.	vs.	The Addl./JCIT(A)-4, O/o. Commissioner of Income Tax (Appeals), West Bengal.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Arvind Desai, Addl.CIT-DR

Date of Hearing :	03.09.2024
Date of Pronouncement :	04.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2014-2015, arises against the Addl./JCIT(A)-4, Kolkata, Kolkata's Din and Order No.ITBA/APL/S/250/2023-24/1063619534(1), dated 29.03.2024, in proceedings u/s.200A(1) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. It emerges at the outset that the assessee's identical sole substantive ground raised in the instant appeal seeks to reverse both the learned lower authorities action imposing

sec.234E late filing fee for delay in filing of TDS statement(s) pertaining to the impugned assessment year. The first and foremost clinching aspect which emerges during the course of hearing is that the statutory amendment in sec.200A(1) clauses (c to f) substituting the earlier corresponding provisions, by Finance Act, 2015 w.e.f. 01.06.2015 carrying prospective effect and we are in assessment year 2014-2015. We thus hardly see any merit in assessee's identical sole substantive grievance. Rejected accordingly.

No other ground or argument has been pressed before us.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 04.09.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 04th September, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "B" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches, Pune.