

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Accountant Member

ITA Nos. 364 & 367/Coch/2023 : AYs - 2014-15)
ITA Nos. 365, 366 & 374/Coch/2023 : AYs - 2015-16)
ITA No. 368/Coch/2023 : AY - 2013-14)

Ozhur Service Co-op. Bank Ltd. Churangara, Ozhur Tirur, Malappuram 676307 [PAN: AAEAT1291P]	vs.	The Income Tax Officer (TDS) Mananchira Kozhikode 673001
(Appellant)		(Respondent)

Appellant by:	Shri C.A. Jojo, Advocate
Respondent by:	Smt. Swarnalatha, Sr. D.R.

Date of Hearing:	12.12.2024
Date of Pronouncement:	25.09.2024

ORDER

Per: Bench

This instant batch of six appeals in ITA Nos. 364 to 368 & 374/ Coch/2023 pertains to a single assessee herein i.e. The Ozhur Service Co-operative Bank Ltd. All other related details stand tabulated hereunder: -

Sr. No.	ITA No.	AY	DIN & Order No. / all dated 16.03.2023	Proceedings under section
1	364/Coch/2023	2014-15	ITBA/NFAC/S/250/2022-23/1050836602(1)	201
2	365/Coch/2023	2015-16	ITBA/NFAC/S/250/2022-23/1050837137(1)	201
3	366/Coch/2023	2015-16	ITBA/NFAC/S/250/2022-23/1050836994(1)	201
4	367/Coch/2023	2014-15	ITBA/NFAC/S/250/2022-23/1050836790(1)	201
5	368/Coch/2023	2013-14	ITBA/NFAC/S/250/2022-23/1050836130(1)	201(1A)
6	374/Coch/2023	2015-16	ITBA/NFAC/S/250/2022-23/1050837424(1)	201

Heard both parties at length. Case files perused.

2. It emerges at the outset that both the learned lower authorities have levied the 'late filing fee' u/s. 200A r.w.s. 234E of the Act as amended vide Finance Act, 2015 w.e.f. 01.06.2015, involving varying sums, which form subject matter of adjudication in the instant six appeals of the assessee.

3. Learned Sr. DR could hardly rebut the clinching fact that all the relevant quarters involved herein are for the period well before the clinching date, i.e. 01.06.2015. There is also not material indicating the applicability of the amended provision in s. 234E of the Act with retrospective effect. We thus hold that the impugned late filing fee, which forms subject matter of dispute in all the cases, deserves to be deleted on this precise ground alone. Ordered accordingly.

4. In the result, these assessee's six appeals ITA Nos.364 & 367/Coch/2023, ITA Nos.365, 366 & 375/Coch/2023, ITA No.368/Coch/2023 are allowed in above terms. A copy of this common order be placed on the respective files.

Order pronounced in the open court on 25th September, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 25th September, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin