

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.467 & 469-474/CTK/2024  
(निर्धारण वर्ष / Assessment Years : 2013-2014 & 2014-2015)

ITO (TDS), Sambalpur	Vs	Asst. District Medical Officer, Medi-Cum-SDMO, Ainthapali, Sambalpur-768004
<b>TAN No. : BBNA 01361 D</b>		

(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
-------------------------	----	---------------------------

राजस्व की ओर से / Revenue by	:	Shri S.C.Mohanty, Sr. DR
निर्धारिती की ओर से / Assessee by	:	None
सुनवाई की तारीख / Date of Hearing	:	27/11/2024
घोषणा की तारीख / Date of Pronouncement	:	27/11/2024

**आदेश / ORDER**

**Per Bench :**

These are the appeals filed by the revenue against the separate orders of Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, all dated 24.09.2024, passed in respective appeals, thereby deleting the levy of late fees u/s.234E of the Act made by the AO for three quarters of Assessment Year 2013-2014 and four quarters of Assessment Year 2014-2015, respectively.

2. Shri S.C.Mohanty, Sr. DR appeared for the revenue. None represented on behalf of the assessee.

3. At the time of hearing, Id Sr. D.R. vehemently supported the order of the Id. AO and submitted that the Id. CIT(A) has committed gross error in deleting the levy of late fee charged u/s.234E of the Act as the assessee has deliberately not filed the respective statements for the financial years under consideration within the due date. It was the

submission that the orders of Id CIT(A) granting relief to the assessee were perverse. Thus, the Id. Sr. DR prayed for restoration of the order passed by the Id. AO.

4. We have considered the submissions of Id Sr. DR. as also perused the order of Id CIT(A). A perusal of the order of Id CIT(A) clearly shows that the Id CIT(A) has considered the primary issue as to whether the levy of late fees is permissible under section 234E for three quarters of Financial year 2012-13 relevant to A.Y.2013-2014 and four quarters for Financial year 2013-14 relevant to A.Y.2014-2015, especially in view of the fact that the intimation u/s.200A brought in statute w.e.f. 01.06.2015. Section 234E of the Act by itself cannot make computation without the provisions of section 200A of the Act, when the empowering section came into effect only w.e.f. 1.6.2015. Thus, the enabling provision came into effect only w.e.f. 1.6.2015, obviously, 234E would be leviable only from the time the enabling section came into effect. This being so, as also after noticing that the Id CIT(A) has followed the decision of the Coordinate Bench of this Tribunal in the case of TB and ID Hospital vs ITO-TDS(1) dated 27.8.2018 as also the decision of the Hon'ble Karnataka High Court in the case of Fatehraj Singhvi & Ors vs Union of India (2016 (9) TMI 964 and also followed the judicial discipline, we find no error in the orders of Id CIT(A) to interfere in respect of three quarters of F.Y. 2012-2013 relevant to A.Y.2013-2014 and four quarters of F.Y. 2013-2014 relevant to A.Y.2014-2015.

5. In the result, all the appeals of the revenue are dismissed.

Order dictated and pronounced in the open court on 27/11/2024.

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 27/11/2024

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
ITO (TDS), Sambalpur
2. प्रत्यर्थी / The Respondent-  
Asst. District Medical Officer,  
Medi-Cum-SDMO,  
Ainthapali, Sambalpur-768004
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,  
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रतिलिपि //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack