

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. Nos.2421, 2422, 2423; 2424, 2425, 2426, 2427; 2428,
2429, 2430, 2431 & 2432/Chny/2025

निर्धारण वर्ष/Assessment Years: 2013-14 [Q4, Q-3 & Q-2], 2014-15 [Q1, Q-3,
Q-2 & Q-4], 2015-16 [Q-1, Q-2, Q-3 & Q-4] & 2016-17 [Q-1]

Avinash Kishore Hemdev,
No. 21, 1st Street, Haddows Road,
Nungambakkam, Chennai 600 034.

Vs. The Income Tax Officer,
TDS Ward 1(3),
Chennai.

[PAN:AAMPH1666B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Ms. N.V. Lakshmi, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. M. Subashri, Addl. CIT (Virtual)
सुनवाई की तारीख/ Date of hearing : 20.11.2025
घोषणा की तारीख /Date of Pronouncement : 21.11.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This bunch of 12 appeals filed by the assessee are directed against different orders all dated 04.06.2025 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), New Delhi relevant to the assessment years 2013-14 [Q4, Q-3 & Q-2], 2014-15 [Q1, Q-3, Q-2 & Q-4], 2015-16 [Q-1, Q-2, Q-3 & Q-4] & 2016-17 [Q-1].

2. We find that all the appeals are filed with a delay of one day. The assessee filed an affidavit for condonation of delay stating the reasons. Upon hearing both the parties and on examination of the said affidavit, we find the reasons stated by the assessee are bonafide, which really prevented in filing the appeal in time. Thus, the delay is condoned and admitted the appeal for adjudication.

3. Since, the facts are identical and issues are common, for the sake of convenience these appeals were heard together and are being disposed off, by this consolidated order.

Assessment Years 2013-14 [Q4, Q-3 & Q-2], 2014-15 [Q1, Q-3, Q-2 & Q-4] & 2015-16 [Q-1, Q-2, Q-3 & Q-4]

4. Brief facts of the case are that for the financial years 2012-13, 2013-14 & 2014-15, the assessee has filed TDS Quarterly returns beyond due date specified under the Act. The Assessing Officer has assessed TDS quarterly returns filed by the assessee under section 200A of the Income Tax Act, 1961 ["Act" in short] and levied late filing fee under section 234E of the Act for the delay in filing the said statements for the assessment years under consideration. The assessee has challenged the levy of late filing fee under section 234E of the Act before the Id. CIT(A). After considering the submissions of the assessee, the Id. CIT(A) dismissed the appeals.

5. The Id. AR Ms. N.V. Lakshmi, Advocate drew our attention to the order of this Tribunal in the case of Alpha Coach Builders v. ITO in ITA Nos. 32 & 33/Chny/2025 dated 15.07.2025 and submits that by following the decision of the Hon'ble High Court of Madras in the case of The Blue Voice India private Limited v. CCIT in 2023 (10) TMI 1141 as well as by following the order in the case of Gopuram Enterprises Private Limited v. ACIT in ITA No. 1002-1007/Chny/2024 dated 26.06.2024, the Tribunal decided the issue in favour of the assessee and prayed to follow the same.

6. The Id. DR Ms. M. Subashri, Addl. CIT relied on the order of the Id. CIT(A).

7. We have heard both the parties and perused the material available on record. The solitary issue that needs to be resolved in the given facts and circumstances of the case is whether the Assessing Officer can levy late fee prescribed under section 234E of the Act, when the quarterly return filed by the tax deductor for the period prior to 01.06.2015, when the law has been amended by Finance Act enabling the Assessing Officer to compute late fee while processing TDS returns under section 200A of the Act. The provisions of section 234E of the Act has been inserted to the statute by Finance Act with effect from 01.07.2012 and provides levy

of late fee for belated filing of quarterly return filed by the tax deductor. The Assessing Officer proceeded to levy of late fee under section 234E of the Act while processing quarterly TDS return.

8. We have perused the case law placed on record in the case of The Blue Voice India private Limited v. CCIT (supra), wherein, the Hon'ble High Court of Madras was pleased to held as under:

4. In the present case, the respondent had imposed the late fee only under Section 234E of the Act for the assessment years 2012-2013, 2013-2014. However, Section 200A of the Act was not introduced during the said assessment years and it was introduced only with effect from 01.06.2015. Therefore, in the absence of any provisions under Section 200A of the Act, the respondents ought not to have imposed late fee under Section 234E while processing the applications for TDS under Section 200A. Hence, in such view of the matter, this Court is of the opinion that the impugned Demand Intimation Letters are liable to be set aside.

5. Accordingly, the impugned demand Intimation Letters dated 28.03.2019 are set aside and the Writ Petition stands disposed of. No costs.

9. By following the above decision of the Hon'ble High Court of Madras as well as by following the order of the Coordinate Benches of this Tribunal in the case of Gopuram Enterprises Private Limited v. ACIT, the Tribunal held that the late fee charged by the Assessing Officer under section 234E of the Act while processing quarterly TDS return under section 200A of the Act, is without any authority and invalid prior to amendment to section 200A of the Act by Finance Act, 2015 w.e.f. 01.06.2015. Since the late fee charged in the present case pertaining to the financial years 2012-13, 2013-14 & 2014-15, we direct the Assessing

Officer to delete the late fee charged under section 234E of the Act. Thus, the ground raised by the assessee for the quarters in the assessment years 2013-14, 2014-15 and 2015-16 are allowed.

Assessment Year: 2016-17 [Q-1]

10. In view of the amendment to section 200A of the Act by Finance Act, 2015 w.e.f. 01.06.2015, we note that the late fee levied by the Assessing Officer for the financial year 2015-16 relevant to the AY 2016-17 [Q-1] and confirmed by the Id. CIT(A), is justified. Thus, the ground raised by the assessee is dismissed.

11. In the result, the appeal filed by the assessee in ITA Nos. 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430 & 2431/Chny/2025 are allowed and the appeal in ITA No. 2432/Chny/2025 is dismissed.

Order pronounced on 21st November, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 21.11.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.