

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.3287/Del/2025
Assessment Year: 2015-16

With

ITA No.3299/Del/2025
Assessment Year: 2013-14

With

ITA No.3300/Del/2025
Assessment Year: 2013-14

With

ITA No.3301/Del/2025
Assessment Year: 2014-15

With

ITA No.3302/Del/2025
Assessment Year: 2014-15

A2Z Waste Management (Fatehpur) Limited, O-116, 1 st Floor, DLF Shopping Mall, Arjun Marg, DLF City Phase 1, DLF QE, S.O. Gurgaon, Haryana	Vs.	Deputy/ACIT (TDS), Gurgaon, Haryana
PAN: RTKAO6550F		
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	07.01.2026
Date of pronouncement	14.01.2026

ORDER

PER BENCH:

These assessee's five appeals ITA Nos.3287, 3299, 3300, 3301 & 3302/Del/2025, for assessment years 2015-16, 2013-14, 2013-14, 2014-15, 2014-15 & 2014-15, arise against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's orders, all dated 21.03.2025, having DINs and orders no. ITBA/NFAC/S/250/2024-25/1074831584(1), ITBA/NFAC/S/250/2024-25/1074830299(1), ITBA/NFAC/S/250/2024-25/1074829433(1), ITBA/NFAC/S/250/2024-25/1074830787(1) and ITBA/NFAC/S/250/2024-25/1074831139(1), involving proceedings under section 200A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Cases called twice. None appears at the assessee's/appellant behest. It is accordingly proceeded *ex-parte*.

2. We next note with the able assistance coming from the Revenue side that the assessee's "lead" appeal ITA No. 3287/Del/2025 raises the following substantive grounds:

1. *That on the facts and circumstances in law, the Ld. AO is not justified in levying the late fee under section 234E of the Income Tax Act, 1961 for the period prior to 01.06.2015.*

2. *That on the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in dismissing the appeal.*

3. Learned departmental representative vehemently argues that in light of the CIT(A)'s detailed discussion placing reliance upon the case law *Conceria International Pvt. Ltd. v. ITO* (2024) 464 ITR 92 (Mad.) that both the lower authorities herein have rightly levied section 234E late filing fee in the assessee's/deductor's cases. And that the impugned statutory provision has already been held applicable in all preceding period before 01.06.2015 as well in their lordships' decision.

4. We have given our thoughtful consideration to the assessee's and the Revenue's respective pleadings. We note that in various other judicial precedents i.e. *Lingeswara Creations vs. Principal Chief Commissioner of Income Tax*. (2024) 168 taxmann.com 383 (Mad.), *Nila Bakers and Confectionaries (I) Pvt. Ltd. Vs. ITO* (2022) 139 taxmann.com 535 (Ker) as well as this tribunal's in *Vkare Bio Sciences (P.) Ltd. vs. DCIT* [2022] 134 taxmann.com 7 (Delhi - Trib.) have adjudicated the very issue in the assessee's favour thereby holding that the above filing fee provision in section 234E of the Act does not cover any assessment year prior to 01.06.2015. No valuable guidance has admittedly come from hon'ble jurisdictional

high court. That being the case, we hereby quote Commissioner of Income-Tax Vs. Vegetable Products Ltd. [1971] 80 ITR 14 (Kol.) to decide the instant issue of retrospective applicability of section 234E of the Act in assessee's favour in very terms to delete the impugned late filing fee levied by both the learned lower authorities. This appeal is allowed.

Same order to follow in the assessee's remaining four appeals ITA Nos.3299, 3300, 3301 & 3302/Del/2025.

5. These assessee's five appeals ITA Nos.3287, 3299, 3300, 3301 & 3302/Del/2025 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 14th January, 2026

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 14th January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi