

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT  
&  
MRS. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 6342/DEL/2025; Assessment Year: 2022-23**

<b>Raja Tradelinks Pvt. Ltd.</b> 401 Himalaya House Palton Road CST Mumbai-400001 Maharashtra	Vs	<b>DCIT TDS</b> Uttar Pradesh
(APPELLANT)		(RESPONDENT)
PAN No. AABCR7444P		

Assessee by : Ms. Rupa Gami, CA

Revenue/Department by : Shri A.K. Arora, Sr. DR

Date of Hearing: 19.01.2026	Date of Pronouncement: 19.01.2026
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**ORDER**

**PER RENU JAUHRI :**

The above captioned appeal is preferred by the Revenue against the order dated 30.09.2025, passed by Ld. CIT/NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act") in Appeal No. NFAC/2021-22/10165772.

2. The assessee has raised following grounds of appeal which are reproduced as under:

*“1. That the CIT (Appeals) has erred by confirming the penalty levied under section 234(E) for late filing of TDS return in Form 24Q although there is no delay since the return was filed in time as can*

*be seen from the acknowledgement copy of the return so filed and therefore imposing such penalty not being justified, the petitioners pray that the order be set aside and no penalty be levied.*

2. *That the CIT (Appeals) has erred by not appreciating the explanation so given by the petitioner that although the TDS return was filed in time, the same was not visible in Form 26AS to the employee and since the employee was insisting on getting the TDS credit, the return was filed once again and this did not give rise to delay as so held in the appeal order and therefore the petitioners pray that the order be set aside and no penalty be levied.*

3. *That the CIT (Appeals) has erred by confirming the order of the Dy. Commr. of Income tax CPC TDS by not relying on the documents and penalising the assessee on account of technical glitches of the portal and therefore the petitioners pray that the order be set aside and no penalty be levied.*

*The above grounds of appeal are without prejudice to one another and in the alternative.*

*Your petitioners crave leave to add, alter or amend any of the grounds of appeal before or at the time of hearing of appeal.”*

3. Brief facts of the case are that the assessee deducted salary paid to its employees and was required to file TDS return in the Form 24Q by the due date for the F.Y. 2021-22. For the first quarter, the assessee had filed return in Form 24Q on 21.07.2021 i.e., before the due date. Subsequently, on the insistence of employees, the assessee once again filed the return on 02.07.2022 as the TDS deducted was not being reflected in Form 26AS of the employees. Ld. AO levied fee of Rs. 58,800/- u/s 234E for late filing of Form 24Q on 02.07.2022. Aggrieved, the assessee preferred an appeal before Ld. CIT(A). However, the appeal of the assessee was dismissed by Ld. CIT(A) vide order dated 30.08.2025 holding that the fee u/s 234E has been rightly levied for delayed filing of Form 24Q. Further aggrieved, the assessee has filed present appeal before the Tribunal.

4. Before us, the Ld. AR has explained that the TDS return in Form 24Q had been originally filed before the due date and the second Form 24Q for the same

quarter was filed on the employees insistence since TDS deducted was not being reflected in their respective Form 26AS. In support of his submissions, Ld. AR has placed copies of acknowledgement of the filing of original Form 24Q dated 30.07.2021.

4.1 Ld. DR, on the other hand, has relied on the orders of the lower authorities.

5. We have heard the rival submissions and perused the material placed on record. Admittedly, the quarterly return in Form 24Q in respect of TDS on salary, for the first quarter of F.Y. 2021-22 had been filed well within time as is evident from the acknowledgement dated 30.07.201 issued by the department itself. Accordingly, there is no justification for levy of fee u/s 234E in the instant case.

6. In view of the above facts and circumstances, we, hereby, delete the fee of Rs. 58,800/- levied u/s 234E of the Act.

7. In the result, the appeal of the assessee is allowed.

Order pronounced in the Open Court on 19-01-2026.

**Sd/-**  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

**Sd/-**  
**(RENU JAUHRI)**  
**ACCOUNTANT MEMBER**

Dated: 21.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi