

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.3766 and 3767/Chny/2025
निर्धारण वर्ष/Assessment Year: 2013-14 [26Q – Q3 & 26Q – Q4]

M/s. Ghani Rasheed & Co.,
1/2, Kattur Sadayappan Street,
Periamet, Chennai 600 003.

Vs. The Deputy Commissioner of
Income Tax,
Non Corporate Circle 4(1),
Chennai.

[TAN:CHEG12362A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. Gouthami Manivasagam, JCIT
सुनवाई की तारीख/ Date of hearing : 17.02.2026
घोषणा की तारीख /Date of Pronouncement : 25.02.2026

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against separate orders both dated 15.09.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2013-14 [26Q – Q3 & 26Q – Q4].

2. Since issues raised in these the appeals of the assessee are similar based on the same identical facts, with the consent of both the parties,

we proceed to hear the appeals together and pass consolidated order for the sake of convenience.

3. First, we shall take appeal in ITA No. 3766/Chny/2025 [26Q for Q3] AY 2013-14 for adjudication.

4. We find that this appeal is filed with a delay of 10 days. 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 admits the appeal for adjudication.

5. At the outset, we note that the Assessing Officer levied late fees of ₹.2,66,040/- for 26Q – quarter-3 vide his order dated 21.02.2025 under section 154 r.w.s. 200A/206CB of the Income Tax Act, 1961 [“Act” in short], which were challenged before the Id. CIT(A), wherein, by passing exparte order, he confirmed the order of the Assessing Officer.

6. Having heard both the parties, we note that the Assessing Officer levied late fees of ₹.2,66,040/- vide his order dated 21.02.2025 under section 154 r.w.s. 200A/206CB of the Act for 26Q – quarter-3 at ₹.2,66,040/- for belated filing of Form 26Q – Quarter-3. The Id. CIT(A)

confirmed the same. We have perused the case law relied on by the Id. AR in the case of True Blue Voice India (P.) Ltd. v. CCIT(TDS) 472 ITR 480 (Mad), wherein, substantial question of law on similar facts has been raised. The Hon'ble High of Madras was pleased to hold that there was no mechanism available for determination of late fee payable under section 234E of the Act at the time of processing TDS statements and thus, amendment was inserted under sub-section (1)(c) of section 200A of the Act w.e.f. 01.06.2015 for computation of fee payable under section 234E of the Act at the time of processing of TDS statement under section 200A of the Act. The Hon'ble High Court further held that the said amendment under sub-section (1)(c) of section 200A of the Act is not retrospective. Respectfully following the above decision of the Hon'ble High Court of Madras in the case of True Blue Voice India (P.) Ltd. v. CCIT(TDS) (supra), the late fee levied by the CPC for 26Q – Q-3 under section 234E of the Act for the FY 2012-13 relevant to AY 2013-14 and confirmed by the Id. CIT(A) stands deleted. Thus, the grounds raised by the assessee are allowed.

I.T.A. No. 3767/Chny/2025 – AY 2013-14 [26Q -Q4]

7. We find that this appeal is filed with a delay of 10 days. 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 admits the appeal for adjudication.

8. We find that the facts relating to levy of late fee for belated filing of TDS returns in Form 26Q for the quarter-4 is similar to the TDS returns in Form 24Q for the quarter-4 in ITA No. 3766/Chny/2025 wherein, the late fee levied under section 234E of the Act is deleted by following the decision of the Hon'ble High Court of Madras in the case of True Blue Voice India (P.) Ltd. v. CCIT (supra) in the above mentioned paragraphs and the same finding is applicable equally to the case in hand in ITA No. 3767/Chny/2025 [26Q for Q4]. Thus, the grounds raised by the assessee are allowed.

8. In the result, both the appeals filed by the assessee are allowed.

Order pronounced on 25th February, 2026 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

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

Chennai, Dated, 25.02.2026

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.