

**IN THE INCOME TAX APPELLATE TRIBUNAL
"NAGPUR" BENCH, NAGPUR
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER
ITA No. 302/NAG/2025 (AY: 2013-14 / 2014-15)
(Physical hearing)**

DIGP GC CRPF, Nagpur Offices of the DIGP Group Centre, Hingna Road, Digdoh Hills, MIDC Area, Nagpur, Maharashtra – 440019. [PAN: AAAAGD0143E]	Vs	DCIT, Central Processing Cell, TDS, TDS CPC, Aayakar Bhawan, Sector -3, Vaishali, Ghaziabad, Uttar Pradesh – 201010.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Kapil Hirani, Advocate
Revenue by	Shri Surjit Kumar Saha, Sr. DR
Date of hearing	25.02.2026
Date of pronouncement	25.02.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) (in short, the Id. CIT(A)) dated 10/03/2025 for the Assessment Year (AY) 2014-15.

The assessee has raised following grounds of appeal:

"1. On the facts and circumstances of the case and in law, the CIT(A) grossly erred in dismissing the appeal of the Appellant ex parte, without giving proper opportunity of hearing and without considering the facts and merits of the case, which makes the order of CIT(A) illegal and violative of principles of natural justice and accordingly liable to be set aside and the appeal of the Appellant deserves to be properly adjudicated on merits as per law and in the interest of justice.

2. On the facts and circumstances of the case and in law, the DCIT, CPC TDS grossly erred in levying and the CIT(A) grossly erred in confirming the levy of late fees of Rs.

60,700/- U/s 234E of the Income Tax Act, 1961. The late fees levied U/s 234E is illegal, bad in law, invalid and deserves to be cancelled accordingly to law.

3. The appellant craves leave to add, amend, alter, vary and / or withdraw any or all the above grounds of appeal with the kind permission of the Hon'ble Tribunal."

2. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that this appeal relates to levy late fee of under section 234E in respect of quarter two of Assessment Year 2013–14. No such late fee could be charged prior to 01.06.2015 as clause (c) to section 200A(1) was inserted only from 01.06.2015. On similar set of fact in assessee's group case, similar late fees for various quarters for A.Y. 2014–15 and 2015–16 were deleted in ITA Nos. 176/Nag/2019 to 181/Nag/2019 dated 21.02.2020.
3. On the other hand, the learned Senior Departmental Representative (Id. DR) for the Revenue relied upon the order of Id. AO.
4. We have considered the rival submissions of both the parties and find that find that on similar set of facts similar levy of late fee was deleted by this Tribunal in DIG Medical Composite Hospital CRPF Vs ACIT (TDS) in ITA Nos. 176/Nag/2019 to 181/Nag/2019 dated 21.02.2020 by following the decision of its earlier decision in Rajyas Software Private Limited Vs ACIT (CPC-TDS) in ITA No. 208/Nag/2019. We further find that while deleting similar late fee our predecessor relied on the decision of Karnataka High Court in Fatheraj Singhvi Vs Union of India (73 taxmann.com 252 (Kant) wherein it was held that amendment in section 200A(1) came into effect only on 01.06.2015 with prospective effect and no computation of fee for the demand or the intimation for the fee under section 234E could be

made for the TDS deducted prior to 01.06.2015. thus, we find that the grounds of appeal raised by the assessee are covered in favor of the assessee.

5. In the result, this appeal of assessee is allowed.

Order announced in open court on 25th February 2026 at the time of hearing.

Sd/-

KHETTRA MOHAN ROY
ACCOUNTANT MEMBER

Nagpur: Dated: 25/02/2026
Biswajit

Sd/-

PAWAN SINGH
JUDICIAL MEMBER

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

By order

Assistant Registrar
ITAT, Nagpur