

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2638, 2640 & 2641/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2014-15

New High School, Tq. Jafrabad, At Post Warud, Jalna- 431206. PAN : AABTM0727H	Vs.	ACIT, Ghaziabad.	CPC-TDS,
Appellant		Respondent	

Assessee by : Shri Ashutosh Dhoot (Virtual)  
Revenue by : Shri Rajesh Gawali

Date of hearing : 09.03.2026  
Date of pronouncement : 26.03.2026

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

These appeals filed by the assessee are directed against the separate orders dated 10.09.2025 passed by Ld. Addl./JCIT(A)-1, Coimbatore ['Ld. CIT(A)'] for the assessment year 2014-15 respectively.

2. Since identical facts and common issues are involved in all the above captioned three appeals of the assessee, therefore, we proceed to dispose of the same by this common order.

3. First, we shall take up the appeal of the assessee in ITA No.2638/PUN/2025 for adjudication as the lead case.

**ITA No.2638/PUN/2025 :**

4. The appellant has raised the following grounds of appeal :-

- “1. *The learned Commissioner of Income Tax (Appeals) [“the Ld. CIT(A)] has erred in affirming the order u/s 154 read with section 200A of the Income tax Act, 1961 [“the Act”] and confirming the levy of late fees of Rs. 34,400/- u/s 234E of the Act in the intimation generated u/s 200A passed in respect of TDS statement filed in Form 26Q for Quarter 4 of A.Y. 2014-15.*
2. *The Ld. CIT(A) has failed to appreciate that in respect of the TDS statements filed for the period prior to 01.06.2015, the late fee u/s 234E could not have been levied in the intimation order u/s 200A and hence, the levy of late fee in respect of the TDS statement filed for A.Y. 2014-15 (Q 4) was not justified and deserves to be deleted.*
3. *The Appellant craves leave to add, alter, amend, delete or substitute any of the above grounds of appeal.”*

5. Facts of the case, in brief, are that the assessee is part of a charitable organization M/s. Marathwada Shikshan Prasarak Mandal registered u/s 12AB of the IT Act and engaged in providing quality education to students living in remote areas of

Marathwada, Region of Maharashtra at the least possible cost. The assessee furnished Form 24Q statement of TDS on salary for the Quarter 4 of financial year 2013-14 with delay. Accordingly, while processing the 24Q TDS return/statement u/s 200A of the IT Act the CPC, TDS calculated late fees u/s 234E of the IT Act of Rs.34,400/- for Q4 of A.Y. 2014-15. Subsequently, the assessee filed an application for rectification u/s 154 of the IT Act for correction in the above intimation u/s 200A of the IT Act for which the correction order was passed on 22.03.2025.

6. Being aggrieved with the above rectified order dated 22.03.2025, the assessee preferred an appeal before the Ld. CIT(A). After considering the reply of the assessee Ld. CIT(A) dismissed the appeal filed by the assessee.

7. It is the above order against which the assessee is in appeal before this Tribunal.

8. We have heard Ld. Counsels from both the sides and perused the material available on record including the paper book furnished by the assessee. In this regard, Ld. Counsel of the assessee placed reliance on following decisions passed by coordinate bench of this Tribunal :-

- (i) *Shri Shivaji College vs. ACIT [ITA No.2637 & 2639/PUN/2025 order dated 06.01.2026].*
- (ii) *Gurunath Shambhi Vernekar vs. ITO [ITA No.136 – 141/PUN/2025 order dated 29.04.2025].*
- (iii) *Pratap Pundlikrao Pawar vs. DCIT [ITA No.263 – 265/PUN/2025 order dated 02.05.2023].*
- (iv) *Utkarsh Balaso Patil vs. ITO [ITA No.1676 – 1689/PUN/2025 order dated 10.09.2025].*
- (v) *Ram Refrigeration & Electronics Pvt. Ltd. vs. ITO [ITA No.884/PUN/2025 order dated 23.05.2025].*

9. In this regard, we find that the amendment to clause (c) of section 200A of the IT Act which provides for levy of late fee in accordance with section 234E of the IT Act was brought on the Statute w.e.f. 01.06.2015 and is held to be prospective in nature by various coordinate benches of this Tribunal and therefore late fee u/s 234E of the IT Act has to be calculated from 01.06.2015 only and not for the period prior to this date. In this regard, we find support from the coordinate bench decision passed in the case of Shrikrishna Lakshmi Narayan Thakur ITA Nos.2299 to 2307/PUN/2024 order dated 23-01-2025 wherein the Tribunal directed to calculate late fee u/s 234E of the IT Act only from 01-06-2015 by observing as under :-

*“5. We have heard both the parties and perused the records placed before us. The solitary issue in this batch of appeals is against the levy of fee u/s.234E of the Act by CPC for delay in filing the TDS*

quarterly returns and *Ld. CIT(A)/NFAC* confirming such levy of fee u/s.234E for filing the Quarterly returns after the due date.

6. We observe that the issue of levy of fee u/s.234E is no more *res integra* by virtue of several decisions rendered by this Tribunal on this very issue. It shows that the late fee u/s.234E has been imposed for the delay in furnishing the statements for quarters, in the returns processed u/s.200A of the Act prior to 01.06.2015 and post 01.06.2015. As regards the fate of fees levied u/s.234E of the Act for the returns filed and processed before 01.06.2015, we find the Coordinate Benches of this Tribunal after considering the judicial pronouncements have been taking a consistent view that the amendment brought in Finance Act, 2015 w.e.f. 01.06.2015 under Section 200A (clause (c)] of the Act is prospective in nature thereby empowering the Revenue authorities to charge fee u/s.234E of the Act only after 01.06.2015. In that view of the matter, Revenue authorities are empowered to impose such late fee u/s.234E only for the default committed after 01.06.2015 and not prior to that. The Hon'ble Kerala High Court in *Olari Little Flower Kuries Pvt. Ltd. Vs. Union of India and others* (2022) 440 ITR 26 (Kerala) has affirmed the non-imposition of fee for the period prior to 01.06.2015. Similar view has been taken in *Jiji Varghese VS. ITO(TDS) & Ors.* (2022) 443 ITR 267 (Ker) holding that no fee u/s.234E can be imposed for the periods of the respective A.Ys. prior to 1<sup>st</sup> June, 2015. Similar view was also taken by this Tribunal in the case of *Dadasaheb Vitthalrao Urhe Vs. ITO (TDS), Pune* in ITA Nos.1286 to 1309/PUN/2023, dated 29.02.2024. Thus, it is seen that the issue raised in the following appeals is covered in favour of the assessee as the returns u/s.200A(c) were processed before 01.06.2015.

Sl. No	ITA No(s).	Asst. Year	Quarter	Form	Order date
1	ITA Nos.2299/PUN/2024	2013-14	Q4	26Q	20.01.2014
2	ITA No.2300/PUN/2024	2014-15	Q1	26Q	15.03.2014
3	ITA No.2301/PUN/2024	2014-15	Q2	26Q	15.03.2014
4	ITA No.2302/PUU/2024	2014-15	Q3	26Q	15.03.2014
5	ITA No.2303/PUN/2024	2014-15	Q4	26Q	11.10.2014
6	ITA No.2165/PUN/2024	2013-14	Q3	26Q	20.01.2014
7	ITA No.2166/PUN/2024	2013-14	Q2	26Q	20.01.2014

8	ITA No.1322/PUN/2024	2013-14	Q2	26Q	20.01.2014
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7. Following the precedent, we overturn the impugned orders on this sole issue and allow the effective grounds of appeal raised by the assessee in all these eight appeals.

8. So far as the following appeals corresponding to respective quarter are concerned, the late fee u/s.234E has been imposed for the delay in furnishing the statements and the returns have been processed u/s.200A of the Act after 01.06.2015. In light of our observation above, it is held that penalty u/s.234E is leviable since amendment brought in Finance Act, 2015 w.e.f. 01.06.2015 under Section 200A (clause (c)] of the Act is prospective in nature and Revenue authorities are empowered to levy penalty u/s.234E. However, penalty u/s.234E has to be computed from 01.06.2015 till the processing of the return for which necessary calculation to be made at the end of the concerned Revenue authority. The details of appeals whose returns have been processed after 01.06.2015 are given below :

Sl. No.	ITA No(s).	Asst. Year	Quarter	Form	Order date
1	ITA Nos.2304/PUN/2024	2015-16	Q1	26Q	27.10.2015
2	ITA No.2305/PUN/2024	2015-16	Q4	26Q	28.10.2015
3	ITA No.2306/PUN/2024	2015-16	Q3	26Q	24.10.2015
4	ITA No.2307/PUU/2024	2015-16	Q2	26Q	24.10.2015
5	ITA No.2308/PUN/2024	2016-17	Q1	26Q	25.08.2016

Accordingly, the grounds of appeal raised by the assessee in respect of the above-mentioned five appeals are partly allowed.

9. In the result, all the appeals of the assessee are disposed off as per terms indicated above.”

10. Respectfully following the above decision passed by a coordinate bench of this Tribunal in the case of Shrikrishna Lakshmi Narayan Thakur (supra), and also in the light of various

decisions relied on by Ld. Counsel of the assessee, we are of the considered opinion that the late fee u/s 234E of the IT Act in the instant case can be calculated only from 01.06.2015 till the filing of the TDS return for which necessary calculation to be made at the end of the concerned revenue authority. Accordingly, we deem it appropriate to set-aside the order passed by Ld. CIT(A) and restore the matter back to the file of the Jurisdictional TDS Officer with a direction to re-calculate late fees u/s 234E, if any, only w.e.f. 01.06.2015 till the date of filing of relevant TDS return/statement and issue revised intimation. Thus, the grounds of appeal raised by the assessee are partly allowed.

11. In the result, the appeal filed by the assessee in ITA No.2638/PUN/20025 is partly allowed.

**ITA Nos.2640 & 2641/PUN/2025 :**

12. Since the facts and issues involved in remaining two appeals of the assessee are identical to the appeal of the assessee in ITA No.2638/PUN/2025, therefore, our decision in ITA No.2638/PUN/2025 shall apply *mutatis mutandis* to the remaining two appeals of the assessee in ITA Nos.2640 & 2641/PUN/2025.

Accordingly, the remaining two appeals of the assessee in ITA Nos.2640 & 2641/PUN/2025 are also partly allowed.

13. To sum up, all the above three captioned appeals of the assessee are partly allowed.

Order pronounced on this 26<sup>th</sup> day of March, 2026.

Sd/-  
**(R. K. PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 26<sup>th</sup> March, 2026.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Addl./JCIT(A)-1, Coimbatore.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

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Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.