



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

Sl. No.	ITA No(s).	Name of the Applicant	Name of Respondent	Asst. Year	Quarter	Form
1-2	ITA No.2688/PUN/2025 and ITA No.2689/PUN/2025	Sancheti Onions Pvt. Ltd., 156, Raviwarpeth, Junnar, Pune 410502 Maharashtra TAN : PNES34615A	ITO, Ward-10(1), Pune	2014-15 2014-15	Q4 Q4	24Q 26Q
3	ITA No. 401/PUN/2026	Ramesh Chandanmal Gundecha, Market Yard Chowk, Station Road, Ahmednagar, Maharashtra PAN : AAZPG1360Q	ITO, Ward-1, Ahmednagar	2013-14	Q4	26Q

Assessee by	:	Shri Sourabh Patil Shri Piyush Bafna
Revenue by	:	Shri Ganesh B. Budruk
Date of hearing	:	08.04.2026
Date of pronouncement	:	17.04.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:

This batch of three appeals at the instance of two different assesses are directed against the separate orders passed by the National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (in short 'the Act').

2. Registry has pointed out that there is delay of 17 days in filing of the appeals before this Tribunal in the case of Sancheti Onions Pvt. Ltd. Assessee has submitted an Affidavit explaining the delay. On due consideration of the Affidavit, we find that 'reasonable cause' prevented the assessee to file the



appeals within the stipulated time. We therefore adopting justice oriented approach and placing reliance on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay of 17 days before this Tribunal and admit the appeals for adjudication.

3. The only issue raised in these appeals is against the levy of fees u/s.234E for the quarters relating to Assessment Years 2013-14, 2014-15 and 2015-16.

4. Identical issue have been raised by assessee in all these appeals. We therefore proceed to dispose of these appeals by this consolidated order for the sake of convenience.

5. Brief facts common to these appeals are that TDS returns for the assessment years 2013-14 and 2014-15 corresponding to respective quarters captioned above were filed belatedly. The same were processed by Central Processing Cell (in short "CPC") u/s.200A levying fee u/s.234E of the Act. Assessee preferred Rectification application u/s.154 of the Act levying fee u/s.234E of the Act. The assessee filed rectification applications u/s.154 of the Act for removal of late fee u/s.234E but failed to succeed. Aggrieved assessee preferred appeal(s) before Ld. CIT(A)/NFAC but failed to get any relief. Now the assessee is in appeal(s) before the Tribunal.

6. 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.

7. 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. By Finance Act 2015 Clause-(c) to section 200A(1) was introduced w.e.f. 01.06.2015 empowering the authority concerned to levy fee under section 234E of the Act while processing the TDS statement under section 200A of the Act. Therefore, prior to 01.06.2015 there was no specific provision under section 200A of the Act for levy of late filing fee under section 234E of the Act. Thus, taking note of the aforesaid factual position, different benches of the Tribunal consistently held that prior to 01.06.2015 provisions of section 200A of the Act did not contemplate levy of fee under section 234E of the Act. Therefore, it was held, even-though section 234E of the Act was in the statute prior to 01.06.2015, however, in absence of any enabling provision, no fee under section 234E of the Act can be levied for late filing of TDS statement for any period prior to 01.06.2015. The same view was expressed by the Hon'ble Karnataka High Court in case of *Fatheraj Sanghvi & Ors vs. Union of India & Ors [2016] 289 CTR 602 (Kar.)*. In the case of *Emsons Exim Pvt. Ltd. v/s ITO, ITA No.4406/Mum./2017 & Ors. dated 28th August 2019*, by majority view it was held that levy of fee under section 234E of the Act cannot be made in respect of a period prior to



01.06.2015 while processing the TDS statement under section 200A of the Act.

8. We find that 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 1st 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 these appeals is covered in favour of the assessee as the returns u/s.200A(c) were processed before 01.06.2015, details of which are given below :

Sl. No.	ITA No(s).	Asst. Year	Quarter	Form	Order date
1	ITA No.2688/PUN/2025	2014-15	Q4	24Q	08.01.2015
2	ITA No.2689/PUN/2025	2014-15	Q4	26Q	13.11.2014
3	ITA No.401/PUN/2026	2013-14	Q2	26Q	28.12.2013



ITA Nos.2688 & 2689/PUN/2025
ITA No. 401/PUN/2026

9. Following the settled judicial precedents, we overturn the impugned orders and delete the late fee levied u/s.234E of the Act on this sole issue and allow the effective grounds of appeal raised by the assessee in these three appeals.

10. In the result, the appeals of the respective assessee(s) are ALLOWED.

Order pronounced on this 17th day of April, 2026

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17th April, 2026.

Satish

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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