

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH : BANGALORE**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND  
SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

Sr. No.	ITA No	TAN of Branch	Financial Year	Form Type	Qtr	Late Fees u/s 234E	Due Date of TDS Filing	Actual Date of TDS Filing
1	ITA 593/Bang/2022	BLRK12215A	2012-13	26Q	Q4	6000	15-05-2013	14-Jun-13
2	ITA 594/Bang/2022	BLRK12215A	2014-15	26Q	Q4	5000	15-05-2015	09-Jun-15
3	ITA 595/Bang/2022	BLRK12188B	2014-15	26Q	Q2	1548	15-10-2014	01-Jan-16
4	ITA 596/Bang/2022	BLRK12371C	2012-13	26Q	Q3	8291	15-01-2013	18-Jul-13
5	ITA 597/Bang/2022	BLRK12371C	2012-13	26Q	Q4	12800	15-05-2013	18-Jul-13
6	ITA 598/Bang/2022	BLRK12371C	2014-15	26Q	Q1	1400	15-07-2014	22-Jul-14
7	ITA 599/Bang/2022	BLRK12396G	2012-13	26Q	Q3	5737	15-01-2013	29-May-13
8	ITA 600/Bang/2022	BLRK12396G	2013-14	26Q	Q1	2000	15-07-2013	25-Jul-13
9	ITA 601/Bang/2022	BLRK12396G	2013-14	26Q	Q2	1600	15-10-2013	23-Oct-13
10	ITA 602/Bang/2022	BLRK12200G	2012-13	26Q	Q4	3800	15-05-2013	03-Jun-13
11	ITA 603/Bang/2022	BLRK12381F	2012-13	26Q	Q4	1200	15-05-2013	21-May-13
12	ITA 604/Bang/2022	BLRK12381F	2014-15	26Q	Q1	3710	15-07-2014	19-Aug-14
13	ITA 605/Bang/2022	BLRK12257A	2014-15	26Q	Q3	212689	15-01-2015	03-Apr-18
14	ITA 606/Bang/2022	BLRK12204D	2012-13	26Q	Q4	1188	15-05-2013	02-Jan-14
15	ITA 607/Bang/2022	BLRK12204D	2013-14	26Q	Q4	3200	15-05-2014	31-May-14
16	ITA 608/Bang/2022	BLRK12462C	2013-14	26Q	Q2	2000	15-10-2013	25-Oct-13
17	ITA 609/Bang/2022	BLRK12462C	2013-14	26Q	Q3	3200	15-01-2014	31-Jan-14
18	ITA 610/Bang/2022	BLRK13009D	2013-14	26Q	Q2	7200	15-10-2013	13-Nov-14
19	ITA 611/Bang/2022	BLRK13009D	2014-15	26Q	Q1	7200	15-07-2014	13-Nov-14
20	ITA 612/Bang/2022	BLRK13009D	2014-15	26Q	Q2	4800	15-10-2014	14-Nov-14
21	ITA 613/Bang/2022	BLRK12434C	2013-14	26Q	Q1	3600	15-07-2013	29-Aug-13
22	ITA 614/Bang/2022	BLRK12441C	2012-13	26Q	Q3	8200	15-01-2013	25-Feb-13
23	ITA 615/Bang/2022	BLRK12441C	2012-13	26Q	Q4	7400	15-05-2013	21-Jun-13
24	ITA 616/Bang/2022	BLRK12441C	2013-14	26Q	Q3	43200	15-01-2014	19-Aug-14
25	ITA 617/Bang/2022	BLRK12441C	2014-15	26Q	Q1	5800	15-07-2014	13-Aug-14
26	ITA 618/Bang/2022	BLRK12441C	2014-15	26Q	Q2	2800	15-10-2014	29-Oct-14
27	ITA 619/Bang/2022	BLRK12431G	2013-14	26Q	Q4	16600	15-05-2014	06-Aug-14
28	ITA 620/Bang/2022	BLRK12519D	2012-13	26Q	Q4	11600	15-05-2013	12-Jul-13
29	ITA 621/Bang/2022	BLRK12317E	2013-14	26Q	Q4	10000	15-05-2014	04-Jul-14
30	ITA 622/Bang/2022	BLRK12282E	2013-14	26Q	Q1	7200	15-07-2013	19-Mar-14
31	ITA 623/Bang/2022	BLRK12435D	2013-14	26Q	Q4	23200	15-05-2014	08-Sep-14
32	ITA 624/Bang/2022	BLRK12224C	2012-13	26Q	Q3	6930	15-01-2013	06-Mar-13
33	ITA 625/Bang/2022	BLRK12224C	2013-14	26Q	Q1	2400	15-07-2013	27-Jul-13
34	ITA 626/Bang/2022	BLRK12210C	2012-13	26Q	Q4	1495	15-05-2013	21-Jun-13

35	ITA 627/Bang/2022	BLRK12162D	2012-13	26Q	Q4	12140	15-05-2013	22-Aug-13
36	ITA 628/Bang/2022	BLRK12162D	2013-14	26Q	Q4	2800	15-05-2014	29-May-14
37	ITA 629/Bang/2022	BLRK12151G	2012-13	26Q	Q4	5800	15-05-2013	13-Jun-13
38	ITA 630/Bang/2022	BLRK12151G	2014-15	26Q	Q1	246400	15-07-2014	28-Nov-17
39	ITA 631/Bang/2022	BLRK12297F	2012-13	26Q	Q4	13600	15-05-2013	22-Jul-13
40	ITA 632/Bang/2022	BLRK12407D	2012-13	26Q	Q3	5800	15-01-2013	13-Feb-13
41	ITA 633/Bang/2022	BLRK12407D	2012-13	26Q	Q4	10800	15-05-2013	08-Jul-13
42	ITA 634/Bang/2022	BLRK12407D	2013-14	26Q	Q1	3400	15-07-2013	01-Aug-13
43	ITA 635/Bang/2022	BLRK12398B	2012-13	26Q	Q3	12600	15-01-2013	19-Mar-13
44	ITA 636/Bang/2022	BLRK12398B	2012-13	26Q	Q4	5600	15-05-2013	12-Jun-13
45	ITA 637/Bang/2022	BLRK12293B	2012-13	26Q	Q3	4000	15-01-2013	04-Feb-13
46	ITA 638/Bang/2022	BLRK12293B	2013-14	26Q	Q2	8006	15-10-2013	01-Apr-15
47	ITA 639/Bang/2022	BLRK12293B	2013-14	26Q	Q3	6194	15-01-2014	01-Apr-15
48	ITA 640/Bang/2022	BLRK12293B	2013-14	26Q	Q4	64200	15-05-2014	01-Apr-15
49	ITA 641/Bang/2022	BLRK12293B	2014-15	26Q	Q1	5074	15-07-2014	01-Apr-15
50	ITA 642/Bang/2022	BLRK12293B	2014-15	26Q	Q3	9808	15-01-2015	01-Apr-15
51	ITA 643/Bang/2022	BLRK12413C	2013-14	26Q	Q1	4600	15-07-2013	07-Aug-13
52	ITA 644/Bang/2022	BLRK12186G	2014-15	26Q	Q1	4600	15-07-2014	07-Aug-14
53	ITA 645/Bang/2022	BLRK12358D	2012-13	26Q	Q4	1600	15-05-2013	23-May-13
54	ITA 646/Bang/2022	BLRK12358D	2014-15	26Q	Q2	47794	15-10-2014	20-Jun-15
55	ITA 647/Bang/2022	BLRK12414D	2013-14	26Q	Q4	1600	15-05-2014	23-May-14
56	ITA 648/Bang/2022	BLRK12384B	2014-15	26Q	Q4	12400	15-05-2015	16-Jul-15
57	ITA 649/Bang/2022	BLRK12167B	2013-14	26Q	Q3	281200	15-01-2014	21-Nov-17
58	ITA 650/Bang/2022	BLRK12167B	2014-15	26Q	Q3	208200	15-01-2015	21-Nov-17
59	ITA 651/Bang/2022	BLRK12356B	2012-13	26Q	Q3	4800	15-01-2013	08-Feb-13
60	ITA 652/Bang/2022	BLRK13010E	2013-14	26Q	Q3	1600	15-01-2014	23-Jan-14
61	ITA 653/Bang/2022	BLRK13010E	2014-15	26Q	Q2	2600	15-10-2014	28-Oct-14
62	ITA 654/Bang/2022	BLRK12402F	2014-15	26Q	Q2	4391	15-10-2014	10-Nov-14
63	ITA 655/Bang/2022	BLRK12244B	2012-13	26Q	Q4	29400	15-05-2013	09-Oct-13
64	ITA 656/Bang/2022	BLRK12406C	2013-14	26Q	Q1	4820	15-07-2013	01-Aug-15
65	ITA 657/Bang/2022	BLRK12406C	2013-14	26Q	Q2	3200	15-10-2013	01-Aug-15
66	ITA 658/Bang/2022	BLRK12406C	2013-14	26Q	Q3	3460	15-01-2014	01-Aug-15
67	ITA 659/Bang/2022	BLRK12406C	2014-15	26Q	Q1	24600	15-07-2014	15-Nov-14
68	ITA 660/Bang/2022	BLRK12406C	2014-15	26Q	Q2	5520	15-10-2014	15-Nov-14
69	ITA 661/Bang/2022	BLRK12216B	2013-14	26Q	Q3	196877	15-01-2014	21-Nov-17
70	ITA 662/Bang/2022	BLRK12216B	2014-15	26Q	Q3	208200	15-01-2015	21-Nov-17
71	ITA 663/Bang/2022	BLRK12318F	2012-13	26Q	Q3	3400	15-01-2013	01-Feb-13
72	ITA 664/Bang/2022	BLRK12153B	2014-15	26Q	Q4	34800	15-05-2015	05-Nov-15
73	ITA 665/Bang/2022	BLRK12218D	2012-13	26Q	Q3	1200	15-01-2013	21-Jan-13
74	ITA 666/Bang/2022	BLRK12274D	2012-13	26Q	Q3	5925	15-01-2013	22-May-13
75	ITA 667/Bang/2022	BLRK12274D	2012-13	26Q	Q4	1400	15-05-2013	22-May-13
76	ITA 668/Bang/2022	BLRK12274D	2013-14	26Q	Q2	1600	15-10-2013	23-Oct-13
77	ITA 669/Bang/2022	BLRK12234F	2012-13	26Q	Q3	1600	15-01-2013	23-Jan-13

78	ITA 670/Bang/2022	BLRK12234F	2013-14	26Q	Q4	15400	15-05-2014	31-Jul-14
79	ITA 671/Bang/2022	BLRK12302D	2012-13	26Q	Q4	10200	15-05-2013	05-Jul-13
80	ITA 672/Bang/2022	BLRK12471E	2012-13	26Q	Q3	3612	15-01-2013	08-Feb-13

KARNATAKA GRAMEENA BANK KPS Building Sainath Road, Arasikere, Tumkur – 571 602.	Vs.	Assistants Commissioner of Income Tax, CPC, TDS, Centralized Processing Cell-TDS, Ghaziabad, Uttrapradesh-201010
APPELLANT		RESPONDENT

Appellant by	:	Mr.Hardik Chordia, CA
Respondent by	:	Dr.K.Shankar Prasad, Addl.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	05-09-2022
Date of Pronouncement	:	05-09-2022

## **ORDER**

### *Per Bench*

These are a batch of 80 appeals filed by different branches of the Assessee/Appellant Bank, against different orders passed by the National Faceless Appeal Centre (NFAC), Delhi, relating to Assessment Years 2011-12 to 2015-16. The details of the various branches and the orders of the NFAC, Delhi, are given as an annexure to this order.

ITA No	Branch Name	TAN of Branch	Financial Year	Form Type	Qtr	Late Fees u/s 234E	CIT(A) Appeal No	DATE OF CIT(A) ORDER	ITAT Appeal Filing Date
ITA 593/Bang/2022	ARASIKERE	BLRK12215A	2012-13	26Q	Q4	6000	NFAC/2011-12/10069899	09-Jun-22	01-08-2022
ITA 594/Bang/2022	ARASIKERE	BLRK12215A	2014-15	26Q	Q4	5000	NFAC/2013-14/10065206	09-Jun-22	01-08-2022
ITA 595/Bang/2022	BAGESHPURA	BLRK12188B	2014-15	26Q	Q2	1548	NFAC/2013-14/10067413	17-Jun-22	01-08-2022
ITA 596/Bang/2022	BALEHONNUR	BLRK12371C	2012-13	26Q	Q3	8291	NFAC/2011-12/10069886	14-Jun-22	01-08-2022
ITA 597/Bang/2022	BALEHONNUR	BLRK12371C	2012-13	26Q	Q4	12800	NFAC/2011-12/10069712	14-Jun-22	01-08-2022
ITA 598/Bang/2022	BALEHONNUR	BLRK12371C	2014-15	26Q	Q1	1400	NFAC/2013-14/10067412	14-Jun-22	01-08-2022
ITA 599/Bang/2022	BANDIHOLE	BLRK12396G	2012-13	26Q	Q3	5737	NFAC/2011-12/10068101	14-Jun-22	01-08-2022
ITA 600/Bang/2022	BANDIHOLE	BLRK12396G	2013-14	26Q	Q1	2000	NFAC/2012-13/10069342	28-Jun-22	01-08-2022
ITA 601/Bang/2022	BANDIHOLE	BLRK12396G	2013-14	26Q	Q2	1600	NFAC/2012-13/10069182	14-Jun-22	01-08-2022
ITA 602/Bang/2022	BELADHARA	BLRK12200G	2012-13	26Q	Q4	3800	NFAC/2011-12/10069723	17-Jun-22	01-08-2022
ITA 603/Bang/2022	BELUR	BLRK12381F	2012-13	26Q	Q4	1200	NFAC/2011-12/10068103	14-Jun-22	01-08-2022
ITA 604/Bang/2022	BELUR	BLRK12381F	2014-15	26Q	Q1	3710	NFAC/2013-14/10066811	14-Jun-22	01-08-2022
ITA 605/Bang/2022	BHOGADI	BLRK12257A	2014-15	26Q	Q3	212689	NFAC/2013-14/10067411	14-Jun-22	01-08-2022
ITA 606/Bang/2022	CHANNAKESHAVAPURA	BLRK12204D	2012-13	26Q	Q4	1188	NFAC/2011-12/10068251	09-Jun-22	01-08-2022
ITA 607/Bang/2022	CHANNAKESHAVAPURA	BLRK12204D	2013-14	26Q	Q4	3200	NFAC/2012-13/10069108	09-Jun-22	01-08-2022
ITA 608/Bang/2022	CHANNARAYAPATNA	BLRK12462C	2013-14	26Q	Q2	2000	NFAC/2012-13/10069185	28-Jun-22	01-08-2022
ITA 609/Bang/2022	CHANNARAYAPATNA	BLRK12462C	2013-14	26Q	Q3	3200	NFAC/2012-13/10069177	10-Jun-22	01-08-2022
ITA 610/Bang/2022	CHICKPET	BLRK13009D	2013-14	26Q	Q2	7200	NFAC/2012-13/10069351	14-Jun-22	01-08-2022
ITA 611/Bang/2022	CHICKPET	BLRK13009D	2014-15	26Q	Q1	7200	NFAC/2013-14/10066672	13-Jun-22	01-08-2022
ITA 612/Bang/2022	CHICKPET	BLRK13009D	2014-15	26Q	Q2	4800	NFAC/2013-14/10066668	13-Jun-22	01-08-2022
ITA 613/Bang/2022	CHIKKANAYAKANAYAKANA HALLY	BLRK12434C	2013-14	26Q	Q1	3600	NFAC/2012-13/10069354	20-Jun-22	01-08-2022
ITA 614/Bang/2022	CHIKMAGALUR	BLRK12441C	2012-13	26Q	Q3	8200	NFAC/2011-12/10069882	10-Jun-22	01-08-2022
ITA 615/Bang/2022	CHIKMAGALUR	BLRK12441C	2012-13	26Q	Q4	7400	NFAC/2011-12/10069709	10-Jun-22	01-08-2022
ITA 616/Bang/2022	CHIKMAGALUR	BLRK12441C	2013-14	26Q	Q3	43200	NFAC/2012-13/10069352	10-Jun-22	01-08-2022
ITA 617/Bang/2022	CHIKMAGALUR	BLRK12441C	2014-15	26Q	Q1	5800	NFAC/2013-14/10066673	10-Jun-22	01-08-2022
ITA 618/Bang/2022	CHIKMAGALUR	BLRK12441C	2014-15	26Q	Q2	2800	NFAC/2013-14/10066669	10-Jun-22	01-08-2022
ITA 619/Bang/2022	DEVARAPURA	BLRK12431G	2013-14	26Q	Q4	16600	NFAC/2012-13/10069355	20-Jun-22	01-08-2022
ITA 620/Bang/2022	DODDABALLAPURA	BLRK12519D	2012-13	26Q	Q4	11600	NFAC/2011-12/10068098	17-Jun-22	01-08-2022
ITA 621/Bang/2022	DODDABEMMATHI	BLRK12317E	2013-14	26Q	Q4	10000	NFAC/2012-13/10069331	17-Jun-22	01-08-2022

ITA 622/Bang/2022	DODDATHOGUR	BLRK12282E	2013-14	26Q	Q1	7200	NFAC/2012-13/10069332	14-Jun-22	01-08-2022
ITA 623/Bang/2022	SIRA	BLRK12435D	2013-14	26Q	Q4	23200	NFAC/2012-13/10069353	20-Jun-22	01-08-2022
ITA 624/Bang/2022	NARASIPURA	BLRK12224C	2012-13	26Q	Q3	6930	NFAC/2011-12/10068249	10-Jun-22	01-08-2022
ITA 625/Bang/2022	NARASIPURA	BLRK12224C	2013-14	26Q	Q1	2400	NFAC/2012-13/10069477	10-Jun-22	01-08-2022
ITA 626/Bang/2022	MALLAMA KANAPURA	BLRK12210C	2012-13	26Q	Q4	1495	NFAC/2011-12/10069722	28-Jun-22	01-08-2022
ITA 627/Bang/2022	MARTALLY	BLRK12162D	2012-13	26Q	Q4	12140	NFAC/2011-12/10069724	09-Jun-22	01-08-2022
ITA 628/Bang/2022	MARTALLY	BLRK12162D	2013-14	26Q	Q4	2800	NFAC/2012-13/10069333	10-Jun-22	01-08-2022
ITA 629/Bang/2022	MAVATHUR	BLRK12151G	2012-13	26Q	Q4	5800	NFAC/2011-12/10069896	09-Jun-22	01-08-2022
ITA 630/Bang/2022	MAVATHUR	BLRK12151G	2014-15	26Q	Q1	246400	NFAC/2013-14/10065205	09-Jun-22	01-08-2022
ITA 631/Bang/2022	MUDALAHIPPE	BLRK12297F	2012-13	26Q	Q4	13600	NFAC/2011-12/10069898	14-Jun-22	01-08-2022
ITA 632/Bang/2022	MYLANAHALLY	BLRK12407D	2012-13	26Q	Q3	5800	NFAC/2011-12/10069883	13-Jun-22	01-08-2022
ITA 633/Bang/2022	MYLANAHALLY	BLRK12407D	2012-13	26Q	Q4	10800	NFAC/2011-12/10069708	13-Jun-22	01-08-2022
ITA 634/Bang/2022	MYLANAHALLY	BLRK12407D	2013-14	26Q	Q1	3400	NFAC/2012-13/10069165	13-Jun-22	01-08-2022
ITA 635/Bang/2022	NELAMANGALA	BLRK12398B	2012-13	26Q	Q3	12600	NFAC/2011-12/10069884	13-Jun-22	01-08-2022
ITA 636/Bang/2022	NELAMANGALA	BLRK12398B	2012-13	26Q	Q4	5600	NFAC/2011-12/10069710	13-Jun-22	01-08-2022
ITA 637/Bang/2022	NITTUR	BLRK12293B	2012-13	26Q	Q3	4000	NFAC/2011-12/10069890	10-Jun-22	01-08-2022
ITA 638/Bang/2022	NITTUR	BLRK12293B	2013-14	26Q	Q2	8006	NFAC/2012-13/10069175	09-Jun-22	01-08-2022
ITA 639/Bang/2022	NITTUR	BLRK12293B	2013-14	26Q	Q3	6194	NFAC/2012-13/10069018	09-Jun-22	01-08-2022
ITA 640/Bang/2022	NITTUR	BLRK12293B	2013-14	26Q	Q4	64200	NFAC/2012-13/10069016	09-Jun-22	01-08-2022
ITA 641/Bang/2022	NITTUR	BLRK12293B	2014-15	26Q	Q1	5074	NFAC/2013-14/10066806	28-Jun-22	01-08-2022
ITA 642/Bang/2022	NITTUR	BLRK12293B	2014-15	26Q	Q3	9808	NFAC/2013-14/10066671	09-Jun-22	01-08-2022
ITA 643/Bang/2022	TURUVEKERE	BLRK12413C	2013-14	26Q	Q1	4600	NFAC/2012-13/10069167	17-Jun-22	01-08-2022
ITA 644/Bang/2022	UNDIGANALU	BLRK12186G	2014-15	26Q	Q1	4600	NFAC/2013-14/10066809	28-Jun-22	01-08-2022
ITA 645/Bang/2022	PANCHAYATH	BLRK12358D	2012-13	26Q	Q4	1600	NFAC/2011-12/10069714	14-Jun-22	01-08-2022
ITA 646/Bang/2022	PANCHAYATH	BLRK12358D	2014-15	26Q	Q2	47794	NFAC/2013-14/10067258	14-Jun-22	01-08-2022
ITA 647/Bang/2022	GUBBI	BLRK12414D	2013-14	26Q	Q4	1600	NFAC/2012-13/10069166	17-Jun-22	01-08-2022
ITA 648/Bang/2022	GUNDLUPET	BLRK12384B	2014-15	26Q	Q4	12400	NFAC/2013-14/10067256	28-Jun-22	01-08-2022
ITA 649/Bang/2022	HEBBAL	BLRK12167B	2013-14	26Q	Q3	281200	NFAC/2012-13/10069336	09-Jun-22	01-08-2022
ITA 650/Bang/2022	HEBBAL	BLRK12167B	2014-15	26Q	Q3	208200	NFAC/2013-14/10066810	09-Jun-22	01-08-2022
ITA 651/Bang/2022	HIREMAGALUR	BLRK12356B	2012-13	26Q	Q3	4800	NFAC/2011-12/10069715	17-Jun-22	01-08-2022
ITA 652/Bang/2022	HIRISAVE	BLRK13010E	2013-14	26Q	Q3	1600	NFAC/2012-13/10069163	14-Jun-22	01-08-2022
ITA 653/Bang/2022	HIRISAVE	BLRK13010E	2014-15	26Q	Q2	2600	NFAC/2013-14/10067253	14-Jun-22	01-08-2022

ITA 654/Bang/2022	HOSAKOTE	BLRK12402F	2014-15	26Q	Q2	4391	NFAC/2013-14/10067255	17-Jun-22	01-08-2022
ITA 655/Bang/2022	HUSKUR	BLRK12244B	2012-13	26Q	Q4	29400	NFAC/2011-12/10069719	20-Jun-22	01-08-2022
ITA 656/Bang/2022	IMMADIHALLY	BLRK12406C	2013-14	26Q	Q1	4820	NFAC/2012-13/10069173	13-Jun-22	01-08-2022
ITA 657/Bang/2022	IMMADIHALLY	BLRK12406C	2013-14	26Q	Q2	3200	NFAC/2012-13/10069173	13-Jun-22	01-08-2022
ITA 658/Bang/2022	IMMADIHALLY	BLRK12406C	2013-14	26Q	Q3	3460	NFAC/2012-13/10069017	13-Jun-22	01-08-2022
ITA 659/Bang/2022	IMMADIHALLY	BLRK12406C	2014-15	26Q	Q1	24600	NFAC/2013-14/10066674	13-Jun-22	01-08-2022
ITA 660/Bang/2022	IMMADIHALLY	BLRK12406C	2014-15	26Q	Q2	5520	NFAC/2013-14/10066670	13-Jun-22	01-08-2022
ITA 661/Bang/2022	K R NAGAR	BLRK12216B	2013-14	26Q	Q3	196877	NFAC/2012-13/10069349	10-Jun-22	01-08-2022
ITA 662/Bang/2022	K R NAGAR	BLRK12216B	2014-15	26Q	Q3	208200	NFAC/2013-14/10066808	10-Jun-22	01-08-2022
ITA 663/Bang/2022	KABBALLI (C R PATNA)	BLRK12318F	2012-13	26Q	Q3	3400	NFAC/2011-12/10069716	20-Jun-22	01-08-2022
ITA 664/Bang/2022	KATTEPURA	BLRK12153B	2014-15	26Q	Q4	34800	NFAC/2013-14/10067414	20-Jun-22	01-08-2022
ITA 665/Bang/2022	KOLLEGALA	BLRK12218D	2012-13	26Q	Q3	1200	NFAC/2011-12/10069889	17-Jun-22	01-08-2022
ITA 666/Bang/2022	KUMBALAGODU	BLRK12274D	2012-13	26Q	Q3	5925	NFAC/2011-12/10069887	14-Jun-22	01-08-2022
ITA 667/Bang/2022	KUMBALAGODU	BLRK12274D	2012-13	26Q	Q4	1400	NFAC/2011-12/10069711	14-Jun-22	01-08-2022
ITA 668/Bang/2022	KUMBALAGODU	BLRK12274D	2013-14	26Q	Q2	1600	NFAC/2011-12/10069711	14-Jun-22	01-08-2022
ITA 669/Bang/2022	KUVEMPUNAGAR (HSN)	BLRK12234F	2012-13	26Q	Q3	1600	NFAC/2011-12/10069888	14-Jun-22	01-08-2022
ITA 670/Bang/2022	KUVEMPUNAGAR (HSN)	BLRK12234F	2013-14	26Q	Q4	15400	NFAC/2012-13/10069346	14-Jun-22	01-08-2022
ITA 671/Bang/2022	SAKALESH PURA	BLRK12302D	2012-13	26Q	Q4	10200	NFAC/2011-12/10069717	20-Jun-22	01-08-2022
ITA 672/Bang/2022	SHIRANGALA	BLRK12471E	2012-13	26Q	Q3	3612	NFAC/2011-12/10069713	17-Jun-22	01-08-2022

2. The assessee filed statement of tax deducted at source (TDS) for various quarters in Form No.26Q for AY 2013-14 to 2015-16 (Financial Years 2012-13 to 2015-16) in respect of its various branches set out in the annexure to this order. The statement was processed by the respondent. There was a delay in filing the above TDS statement and therefore the AO by intimation u/s. 200A of the Income-Tax Act, 1961 [“the Act”] levied late fee u/s. 234E of the Income-Tax Act, 1961 [“the Act”]. Under Sec.234E of the Act, if there is a delay in filing statement of TDS within the prescribed time then the person responsible

for making payment and filing return of TDS is liable to pay by way of fee a sum of Rs.200/- per day during which the failure continues. Section 234E of the Act inserted by the Finance Act, 2012 w.e.f. 1.7.2012. reads as follows:-

“Fee for default in furnishing statements.

234E. (1) Without prejudice to the provisions of the Act, where a person fails to deliver or cause to be delivered a statement within the time prescribed in sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C, he shall be liable to pay, by way of fee, a sum of two hundred rupees for every day during which the failure continues.

(2) The amount of fee referred to in sub-section (1) shall not exceed the amount of tax deductible or collectible, as the case may be.

(3) The amount of fee referred to in sub-section (1) shall be paid before delivering or causing to be delivered a statement in accordance with sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C.

(4) The provisions of this section shall apply to a statement referred to in sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C which is to be delivered or caused to be delivered for tax deducted at source or tax collected at source, as the case may be, on or after the 1st day of July, 2012.”

3. Aggrieved by the aforesaid orders, the assessee filed appeals before the NFAC /CIT(A). The assessee’s contention before CIT(A) was that the provisions of section 234E of the Act was inserted by the Finance Act, 2012

w.e.f. 1.7.2012. Section 200A of the Act is a provision which deals with how a return of TDS filed u/s.200(3) of the Act has to be processed and it reads as follows:-

**Processing of statements of tax deducted at source.**

**200A.** (1) Where a statement of tax deduction at source or a correction statement has been made by a person deducting any sum (hereafter referred to in this section as deductor) under section 200, such statement shall be processed in the following manner, namely:—

- (a) the sums deductible under this Chapter shall be computed after making the following adjustments, namely:—
  - (i) any arithmetical error in the statement; or
  - (ii) an incorrect claim, apparent from any information in the statement;
- (b) the interest, if any, shall be computed on the basis of the sums deductible as computed in the statement;
- (c) the fee, if any, shall be computed in accordance with the provisions of section 234E;
- (d) the sum payable by, or the amount of refund due to, the deductor shall be determined after adjustment of the amount computed under clause (b) and clause (c) against any amount paid under section 200 or section 201 or section 234E and any amount paid otherwise by way of tax or interest or fee;
- (e) an intimation shall be prepared or generated and sent to the deductor specifying the sum determined to be payable by, or the amount of refund due to, him under clause (d); and
- (f) the amount of refund due to the deductor in pursuance of the determination under clause (d) shall be granted to the deductor:

**Provided** that no intimation under this sub-section shall be sent after the expiry of one year from the end of the financial year in which the statement is filed.



*Explanation.*— For the purposes of this sub-section, "an incorrect claim apparent from any information in the statement" shall mean a claim, on the basis of an entry, in the statement—

- (i) of an item, which is inconsistent with another entry of the same or some other item in such statement;
- (ii) in respect of rate of deduction of tax at source, where such rate is not in accordance with the provisions of this Act.

(2) For the purposes of processing of statements under sub-section (1), the Board may make a scheme for centralised processing of statements of tax deducted at source to expeditiously determine the tax payable by, or the refund due to, the deductor as required under the said sub-section.”

4. Clause (c) to (f) of section 200A(1) was substituted by the Finance Act, 2015 w.e.f. 1.6.2015. The assessee contended before NFAC (CIT(A)/first appellate authority) that AO could levy fee u/s.234E of the Act while processing a return of TDS filed u/s.200(3) of the Act only by virtue of the provisions of Sec.200A(1)(c), (d) & (f) of the Act and those provisions came into force only from 1.6.2015 and therefore the authority issuing intimation u/s. 200A of the Act while processing return of TDS filed u/s.200(3) of the Act, could not levy fee u/s. 234E of the Act in respect of statement of TDS filed prior to 1.6.2015. The assessee, thus, challenged the validity of charging of fee u/s. 234E of the Act. The assessee relied on the decision of the Hon’ble High Court of Karnataka in the case of *Fatehraj Singhvi v. UOI [2016] 73 taxmann.com 252* wherein the Hon’ble Karnataka High Court held that amendment made u/s. 200A providing that fee u/s. 234E of the Act could be computed at the time of processing of return and issue of intimation has come into effect only from

1.6.2015 and had only prospective effect and therefore, no computation of fee u/s.234E of the Act for delayed filing of return of TDS while processing a return of TDS u/s.234E of the Act could have been made for tax deducted at source for the assessment years prior to 1.6.2015.

5. The NFAC/CIT(Appeals) agreed with the contention that the issue has been decided by the Hon'ble Karnataka High Court in favour of the Assessee in the case of Fatehraj Singhvi (supra). The NFAC/CIT(A) however found that the Hon'ble Gujarat High Court in the case of Rajesh Kourani Vs. UOI (2017) 83 taxmann.com 137 (Guj) and Hon'ble Rajasthan High Court in the case of M/S.Dundlod Shikshan Sansthan & another Vs. Union of India & others (D.V.Civil Writ Petition No.8672/2014 dated 28.7.2015 has taken a view that even in the absence of Sec.200A of the Act with introduction of Sec.234E of the Act it was always open to the revenue to demand and collect fee for late filing of statement of TDS and that Sec.200A merely regulates the manner in which the computation of such fee would be made and demand raised. The NFAC/CIT(A) referred to decisions rendered by ITAT Mumbai in Ravi Rajkumar Valecha Vs. Assessing Officer, TDS Ward, Kalyan in ITA No.4822/Mum/2016 dated 15.6.2018 and another decision of ITAT Mumbai in the case of Nav-Alka Co-op.Housing Society Vs. DCIT(TDS) ITA No.4456 & 4457/Mum/2018 dated 4.10.2018 wherein the Tribunal after quoting the aforesaid two conflicting decisions of Hon'ble Gujarat and Karnataka High

Court, held following decision of Hon'ble Supreme Court in the case of CIT Vs. Vegetable Products Ltd. 88 ITR 192 (SC) wherein it was held that when two views are possible, the view which favours the assessee may be adopted, held that levy of interest u/s.234-E prior to 1.6.2015 was not valid. The NFAC/CIT(A) however referred to the decision of the Constitutional Bench of five Judges in the case of CCI Mumbai Vs. M/S.Dilip Kumar and Co.& others (Civil Appeal No.3327 of 2007 dated 30.7.2018 wherein the Hon'ble Supreme Court held Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue. The NFAC/CIT(A) therefore upheld the levy of interest u/s.234E of the Act on the ground that if return of TDS is filed after 1.6.2015, then levy of interest u/s.234-E is valid. Thus the NFAC/CIT(A) took the view that the date of filing of the TDS return would be material to decide whether the levy of late fee u/s.234-E of the Act, is valid or not.

6. Aggrieved by the order of the CIT(A), the Assessee has preferred appeals before the Tribunal. We have heard the submission of the learned counsel for the Assessee who submitted that the decision of the Hon'ble Karnataka High

Court being the decision of the jurisdictional High Court ought to have been followed by the NFAC. The learned DR reiterated the stand of the revenue as reflected in the order of the CIT(A).

7. We have considered the submissions of the learned DR and also the grounds of appeal filed by the Assessee. It is not in dispute that if the ratio laid down by the Hon'ble Karnataka High Court in the case of Fateeraj Singhvi (supra) is applied then the levy of interest u/s.234-E of the Act would be illegal for returns of TDS in respect of the period prior to 1.6.2015. The present appeals of the Assessee relate to TDS returns filed prior to 1.6.2015 and therefore levy of interest u/s.234E of the Act would not be valid, following the ratio laid down by the Hon'ble Karnataka High Court.

8. It is no doubt true that three Hon'ble High Courts of Gujarat and Rajasthan, have taken a view contrary to the view taken by the Hon'ble Karantaka High Court in the case of Fateeraj Singhvi (supra). If there is conflicting views rendered by different High Courts, the view taken by the jurisdictional High Court is binding in the jurisdictional area of the respective High Court. The Hon'ble Bombay High Court in the case of **Subramaniam - vs.- Siemens India Ltd. (1985) 156 ITR 11 (Bom.)** held that **in the case where there is conflict of views between different High Courts, authorities must follow the decision of the High Court within whose jurisdiction he is functioning.** The Court further added that in cases where there is a conflict

between the decisions of non-jurisdictional High Courts, the ITO must take the view which is in favour of the assessee and not against him. In **CIT -vs.- Sunil Kumar (1996) 212 ITR 238 (Raj.)** it was held that the decision of the Jurisdictional High Court is binding on the Income tax Authorities and the Tribunal within the jurisdiction of the Court and the contrary decision of another High Court is not relevant, and that a point decided by the Jurisdictional High Court can no longer be considered to be a debatable issue. In **Baradakanta Mishra -vs.- Bhimsen Dixit AIR 1972 SC 2466** it was held as follows:

*“It would be anomalous to suggest that a Tribunal over which the High Court has superintendence can ignore the law declared by that court and start proceedings in direct violations of it. If a Tribunal can do so, all the subordinate courts can equally do so, for there is no specific provision, just like in the case of Supreme Court, making the law declared by the High Court binding on subordinate courts. It is implicit in the power of supervision conferred on a superior Tribunal that all the Tribunals subject to its supervision should conform to the law laid down by it. Such obedience would also be conducive to their smooth working; otherwise there would be confusion in the administration of law and respect for law would irretrievably suffer.”*

9. In the case of Mahadev Cold Storage Vs. AO ITA No.41 & 42/Agr/2021 order dated 14.6.2021, it was held that although a centralized NFAC had been created by the notifications, it had to be ensured that where an appellate order was passed by the NFAC, the decision of the jurisdictional high court with jurisdiction over the AO should be followed and applied by the NFAC. Relief should not be refused to the taxpayer merely because there was a conflicting decision of a non-jurisdictional high court. It was held that an appeal against

the decision of the Agra ITAT would be before the Allahabad High Court; therefore, the decision rendered by that court was binding not only on the ITAT but also on the NFAC (notwithstanding that it is was sitting in Delhi) that was deciding the issue pertaining to the jurisdiction of the Agra ITAT and hence the Allahabad High Court. The NFAC was bound by the binding decision of the jurisdictional High Court, where the AO was situated.

10. In so far as the decision of the Hon'ble Supreme Court in the case of CCI Vs. M/S.Dilip Kumar & Co. & others (supra) is concerned, , it was a case where a Constitutional Bench was set up to examine the correctness of the ratio of the 3-Judge Bench decision in the case of Sun Export Corporation v. CC (1997) 6 SCC 564 ('Sun Export Case'), namely the rule of construction to be applied while interpreting a tax exemption provision / notification when there is an ambiguity as to its applicability with reference to the entitlement of the assessee or the rate of tax to be applied. The Division Bench in Dilip Kumar & Co's case was tackling the question as to whether the assessee was eligible for claiming benefit of concessional rate of import duty in respect of a consignment of 'Vitamin E50 powder' ('animal feed supplement'), in terms of a notification. The revenue authorities contended that the notification was applicable only to 'animal feed'. The assessee, on the other hand, argued that the concessional duty rate had to be extended to 'animal feed supplement' as well, in light of the Sun Export Case, wherein it was held that 'in case of two views possible, it is well-

settled, that one favourable to the assessee in matters of taxation has to be preferred'. After considering a catena of precedents, the Constitutional Bench answered the above question in the following manner:

“(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.

(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.

(3) The ratio in Sun Export Case (supra) is not correct and all the decisions which took similar view as in Sun Export Case (supra) stands overruled.”

It is clear from the decision of the Hon'ble Supreme Court, that it has brought out distinction between interpretation of a charging section of a taxing statute and of an exemption notification / clause. The Court held that any ambiguity in a taxing statute should enure to the benefit of the subject / assessee. On the contrary, any ambiguity in the exemption clause must be conferred in favour of revenue and such exemption should be allowed to be availed only to those subjects / assesses who demonstrate that a case for exemption squarely falls within the parameters enumerated in the notification and they satisfy all the conditions precedent for availing exemption. The levy of late fee u/s.234-E of the Act, cannot be said to be an exemption clause but can be construed only as a charging section, in the sense that imposes a burden on an Assessee. In that view of the matter, we are of the view that the reliance placed by the NFAC, on

the decision of Hon'ble Supreme Court in the case of M/S.Dilip Kumar & Co. (supra) to sustain the levy of interest u/s.234-E of the Act, cannot be sustained.

11. In the light of the above discussion, we are of the view that the levy of interest u/s.234E of the Act in the present case cannot be sustained and the same is directed to be deleted and the appeals of the Assessee are allowed.

12. In the result, the appeals are allowed.

*Pronounced in the open court on the date mentioned on the caption page.*

Sd/-

**(CHANDRA POOJARI)**  
**Accountant Member**

Sd/-

**(N. V. VASUDEVAN)**  
**Vice President**

Bangalore.

Dated: 05.09.2022.

/NS/\*

Copy to:

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|---------------|---------------|
| 1. Appellants | 2. Respondent |
| 3. CIT        | 4. CIT(A)     |
| 5. DR         | 6. Guard file |

By order

Assistant Registrar,  
ITAT, Bangalore.