IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 29205, 29519 and 29597 of 2024
and
WMP Nos. 31897, 32184 and 32263 of 2024

W.P.No.29205 of 2024:

AD Elango

..Petitioner

Vs

1. The Principal Chief Commissioner of Income Tax,
   Administrative Block,
   63, Race Course Road,
   Coimbatore, Tamil Nadu- 641 018.

2. The Chief Commissioner of Income Tax (TDS),
   Administrative Block,
   63, Race Course Road,
   Coimbatore, Tamil Nadu-641 018.

3. The Deputy Commissioner of Income Tax,
   Centralized Processing Cell TDS,
   Aayakar Bhawan, Sector 3,
   Vaishali, Ghaziabad, UP-201 010.

4. The Income Tax Officer,
   TDS ward, No.121, Adams Building,
   Sixty Feet Road, Tiruppur.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the respondent in Impugned Demand Intimation Letter No. TDS/1213/26Q/D/100001449735 dated 03.09.2013, TDS/1314/26Q/D/100007492817, TDS/1314/26Q/D/100007492818, TDS/1314/26Q/D/100007492819 dated 25.03.2014 respectively, TDS/1213/26Q/D/100022014156, TDS/1213/26Q/D/100022014157 dated 11.10.2016 respectively, TDS/1415/26Q/D/100023481846 dated 18.12.2016 and quash the same as being illegal, void, arbitrary, unconstitutional, without jurisdiction, without authority of law and contrary to the principles of natural justice.

WP No. 29519 of 2024:

Priya Construction,
Rep. by Partner Sivakumar Periyasamy,
1/8, Senthilagam, Iyanthupanai,
Kadachanallur Post,
Tiruchengode – 638 008.

..Petitioner

Vs

1. The Principal Chief Commissioner of Income Tax,
Administrative Block,
63, Race Course Road,
Coimbatore, Tamil Nadu – 641 018.

2. The Chief Commissioner of Income Tax (TDS),
Administrative Block,
63, Race Course Road,
Coimbatore, Tamil Nadu-641 018.

3. The Deputy Commissioner of Income Tax,
Centralized Processing Cell TDS,
Aayakar Bhawan, Sector - 3,
Vaishali, Ghaziabad, U.P. – 201 010.

4. The Income Tax Officer, TDS Ward,
No.121, Adams Building,
Sixty Feet Road, Tiruppur.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 3rd Respondent in Impugned Demand Intimation Letter No. TDS/1415/26Q/D/100014425685 dated 20.04.2015, TDS/1415/26Q/D/100016321069 dated 23.09.2015, TDS/1314/26Q/D/100018594499 dated 18.04.2016, TDS/1213/24Q/D/100022103533 dated 16.10.2016, TDS/1415/26Q/D/100023889396 dated 08.01.2017, TDS/1415/26Q/D/100023889397 dated 08.01.2017, TDS/1415/24Q/D/100042843130 dated 01.11.2021, TDS/1213/26Q/D/100047052690, TDS/1314/26Q/D/100047052694, TDS/1314/24Q/D/100047051995 dated 26.11.2022 respectively, and quash the same as being illegal, void, arbitrary, unconstitutional, without jurisdiction, without authority of law and contrary to the principles of natural justice.

WP No. 29597 of 2024:

N Duraisamy

..Petitioner

Vs

1. The Principal Chief Commissioner of Income Tax,
Administrative Block,
63, Race Course Road,
Coimbatore, Tamil Nadu – 641 018.

2. The Chief Commissioner of Income Tax (TDS)
Administrative Block,
63,Race Course Road,
Coimbatore, Tamil Nadu – 641 018.

3. The Deputy Commissioner of Income Tax
Centralized Processing Cell-TDS,
Aayakar Bhawan, Sector-3,
Vaishali, Ghaziabad, U.P.-201010.

4. The Income Tax Officer, TDS Ward,
No.121, Adams Building, Sixty Feet Road, Tiruppur.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the files of the 3rd respondent in Impugned Demand Intimation Letter Nos. TDS/1213/26Q/D/100000064245, TDS/1213/26Q/D/100005143278, TDS/1213/26Q/D/100005892259, TDS/1314/26Q/D/100007206566, TDS/1314/26Q/D/100007206567, TDS/1314/26Q/D/100012358842 and quash the same as being illegal, void, arbitrary, unconstitutional, without jurisdiction, without authority of law and contrary to the principles of natural justice**.**

For Petitioners : Mr.B.Raveendran in all WPs

For Respondents: Dr. B. Ramasamy,
Senior Standing Counsel in all WPs

COMMON ORDER

By this common order, these writ petitions are disposed of.

2. In these writ petitions, the petitioner has challenged the respective impugned intimations issued for the Assessment Years 2012 – 2013, 2013-2014 and 2014-2015, whereby a late fee was proposed to be imposed under Section 234E of the Income Tax Act, 1961.

3. The issue involved in these writ petitions has already been dismissed by this Court in W.P.Nos.2700 & 2703 of 2022, by an order dated 09.10.2023. In the said writ petitions, the following orders were passed.

> *"14. Now the dispute is with regard to the assessment years 2012- 13, 2013-14, 2014-15 and the applicability of Section 200A(1)(c) of the Act for relevant assessment years. There is no dispute on the aspect that the TDS statement was filed under Section 200A of the Act and the respondent had also issued the intimation under Section 200A of the Act, which means the respondents have processed the returns under Section 200A of the Act. When the respondent had started to process the returns of the petitioner under Section 200A of the Act, obviously they have to follow the requirements under Section 200A of the Act. Section 200A(1)(c) of the Act was introduced with effect from 01.06.2015. A reading of the objects and reasons of the same makes it clear that since no mechanism was available, Section 200A(1)(c) of the Act was introduced for imposing late fee for the delay in filing statement of TDS. Therefore, from the introduction of the said Sub-Section it is clear that prior to the same, though Section 234E of the Act was introduced with effect from 01.07.2012, the Authorities were not empowered to impose the late fee while processing the statement of TDS under Section 200A of the Act.*
>
> *15. The learned counsel for the respondent advanced his arguments on the aspect of the imposition of late fee by applying Section 200A(1)(c) of the Act retrospectively. This Court is not in agreement with the said submissions of the respondent. Since, there was no provision for imposing the late fee under Section 234E of the Act while filing and processing the TDS returns under Section 200A of the Act, clause (c) to Sub-Section (1) to Section 200A was introduced with effect from 01.07.2012. Therefore, the aforesaid submission made by the learned counsel for the respondent is rejected by this Court.*
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> *16. Further it was stated by the respondent that they have no power to waive the late fee and only the Commissioner of Income Tax is empowered to pass the revised order by proper application of provision of Section 264C of the Act.*

17. In view of the above, it is made clear that the respondent had had imposed the late fee only under Section 234E of the Act for the assessment years 2012-2013, 2013-2014, 2014-2015. However, Section 200A(1)(c) of the Act was not introduced during the said assessment years. In the absence of any provisions under Section 200A of the Act, when they have processed the application for TDS under Section 200A, no late fee can be imposed under Section 234E. Hence, in such view of the matter, this Court feels that the impugned orders are liable to be set aside.

18. Accordingly, the impugned orders dated 24.09.2021 are set aside and the Department is directed to consider the reply of the petitioner dated 16.04.2019 as a revision application, which was earlier

19. With the above directions, these writ petitions are disposed of. Consequently, the connected miscellaneous petitions are also closed."

4. The ratio of this Court is clearly applicable to the facts of the present case. The issue involved in the said case also arose pursuant to the assessment orders for the years 2012-2013, 2013 – 2014 and 2014- 2015. Considering the same, these writ petitions are disposed of in terms of the order dated 09.10.2023 in W.P.Nos. 2700 & 2703 of 2022.

5. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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C.SARAVANAN J.

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