

IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND  
SHRI LALIT KUMAR, JUDICIAL MEMBER

ITA Nos. 605 to 616/Bang/2017
Assessment Years : 2008 – 09 to 2013 – 14

ITO (TDS), Ward – 2 (1), Bangalore.	vs.	M/s kanakashree Griha Nirmana Sahakara Sangha Ltd., No. 20/31, 6 <sup>th</sup> Main, 80 Feet, KHB Colony, 1 <sup>st</sup> Stage, Basaveshwaranagar, Bangalore – 560 079 <b>TAN: BLRK13597D</b>
APPELLANT		RESPONDENT

Assessee by	:	Shri Ravishankar, Advocate
Revenue by	:	Shri B. R. Ramesh, JCIT DR

Date of hearing	:	13.12.2017
Date of Pronouncement	:	13.12.2017

**ORDER**

**PER BENCH:**

These twelve appeals are filed by the revenue and these are directed against a combined order of CIT (A) – 13, Bengaluru dated 29.12.2016 for A. Ys. 2008 – 09 to 2013 – 14 and there are two appeals for each year, out of which one appeal is in respect of demand raised u/s 201 (1) and the second passed appeal is in respect of demand raised u/s 201 (1A). All these appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. Brief facts are that as per the A.O., there was an obligation of the assessee society to deduct tax at source in relation to the amounts paid by the assessee society to the developers. The AO found that the assessee has not deducted this TDS and therefore, the AO raised demands u/s 201 (1) & 201 (1A). Being aggrieved, the assessee carried the matter in appeal before CIT (A). He deleted these demands as per the impugned combined order by following the judgment of Hon'ble Karnataka High Court rendered in the case of CIT vs.

Karnataka State Judicial Department Employees House Building Co operative Society Ltd. in ITA 1275/2006 and also the tribunal order rendered in the case of ITO vs. Railway House Building Co operative Society Ltd. in ITA Nos. 1324 to 1337 dated 07.04.2016. Now the revenue is in appeal before us.

3. Learned DR of the revenue supported the orders passed by the AO u/s 201 (1) & 201 (1A). Learned AR of the assessee supported the order of CIT (A). He also submitted a copy of a judgment of Hon'ble Karnataka High Court rendered in the case of CIT vs. Railway House Building Co operative Society Ltd. in ITA Nos. 458, 460 & 461/2016 dated 16.10.2017 and pointed out that the tribunal order followed by CIT (A) in the same case has been approved by Hon'ble Karnataka High Court.
4. We have considered the rival submissions. We find that in Para 9 of his order, learned CIT (A) has recorded a categorical finding that the agreement in dispute is only for purchase of developed sites and it does not involve any works contract although it separately refers to payment towards layout charges. This finding of CIT (A) could not be controverted by the learned DR of the revenue. Moreover, Learned DR of the revenue could not point out any difference in facts in the present case and in the case of CIT vs. Railway House Building Co operative Society Ltd. (Supra). Since, learned CIT (A) has followed this tribunal order rendered in the case of CIT vs. Railway House Building Co operative Society Ltd. (Supra) and Hon'ble High Court has also approved this tribunal order, we find no reason to interfere in the order of CIT (A).
5. In the result, all the twelve appeals of the revenue are dismissed.  
Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(LALIT KUMAR)  
Judicial Member

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 13<sup>th</sup> December, 2017.  
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary,  
Income Tax Appellate Tribunal,  
Bangalore.