

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : "C" : NEW DELHI  
BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SMT. BEENA A. PILLAI, JUDICIAL MEMBER

ITA No.2309/Del/2015  
Assessment Year : 2009-10

ITO (TDS),  
Aayakar Bhawan,  
Sector-14,  
Hisar.

Vs. Union Bank of India,  
Loharu Road,  
Bhiwani.

PAN: RTKU00385A

(Appellant)

(Respondent)

Assessee By : Shri Shivraj Kumar, Advocate  
Department By : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 30.05.2018  
Date of Pronouncement : 31.05.2018

ORDER

PER R.S. SYAL, VP:

This appeal filed by the Revenue arises out of the order passed by the CIT(A) on 30.01.2015 in relation to the assessment year 2009-10.

2. Briefly stated, the facts of the case are that Assessing Officer passed order u/s 201(1) and 201(1A) treating the assessee in default for assessment years 2009-10 to 2013-14 in respect of failure of the assessee to deduct tax at

source on interest u/s 194A of the Act. The Id. CIT(A), vide his common order for all the five years, partly allowed the appeals. The Revenue, in the instant appeal, is aggrieved against the relief allowed by the Id. CIT(A).

3. After considering the rival submissions and perusing the relevant material on record, it is observed that the other four years, for which common order has been passed by the Id. CIT(A), came up for consideration before the Tribunal. Vide order dated 22.12.2007, the Tribunal, in relation to assessment years 2010-11 to 2013-14, has remanded the matter back to the file of Assessing Officer in the light of certain directions. A copy of such order is available on record. Since the facts and circumstances of the instant appeal are *mutatis mutandis* similar to those of succeeding years disposed of by the Tribunal, respectfully following the precedent, we remit the matter back to the file of the Assessing Officer for deciding the issue afresh assailed in this appeal, in the light of the directions given by the Tribunal in the aforesaid order.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order pronounced in the open court on 31<sup>st</sup> May, 2018.

Sd/-

Sd/-

[BEENA A. PILLAI]  
JUDICIAL MEMBER

[R.S. SYAL]  
VICE PRESIDENT

Dated, 31<sup>st</sup> May, 2018.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.