

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, CHENNAI**  
श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं ए. मोहन अलंकामणी, लेखा सदस्य के समक्ष  
**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND**  
**SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.Nos.2370 & 2371/Chny/2017  
(निर्धारण वर्ष / Assessment Year: 2009-10)

The Deputy Commissioner of Income Tax, TDS Circle 2(1), Chennai	Vs	M/s. Punjab National Bank, Mint Street Branch, Sowcarpet, Chennai – 600 079.
		PAN: AAACP0165G
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Dr. M.Shanmuga Priya, JCIT
प्रत्यर्थी की ओर से/ Respondent by	:	Shri S.L. Janardhanan, CA

सुनवाईकीतारीख/Date of hearing	:	20.08.2018
घोषणाकीतारीख /Date of Pronouncement	:	20.08.2018

**आदेश / ORDER**

**Per A. Mohan Alankamony, AM:-**

These appeals by the Revenue are directed against the order passed by the learned Commissioner of Income Tax (Appeals)-17, dated 30.06.2017 in ITA Nos.46,47,54 to 61,88 to 93,&/16-17/CIT(A)-17 for the assessment year 2009-10 passed U/s.250(6) r.w.s. 201/201(1A) of the Act.

2. The Revenue has raised three identical grounds in its appeals however the crux of the issue is that the Ld.CIT(A) has erred in

holding that the assessment order passed by the Ld.AO is after the time lapse of four years when the order was issued on 28.03.2016 which is well within the time limit of six years from the financial year.

3. The brief facts of the case are that the assessee is a nationalized bank who has preferred appeal against the demand notice issued against their four branches viz., ITA No.88 to 93 - Mint Street Branch, ITA No.54 to 61 – Purasawakkam Branch, ITA No.46 - Nungambakkam Branch and ITA No.47 –Mahalingapuram Branch.

4. In the case of all the above mentioned branches of the assessee bank, the Ld.AO has levied interest invoking the provisions of Section 201 & 201(1A) of the Act. On appeal, the Ld.CIT(A) relying on the decision of the Hon'ble Gujarat High Court in the case M.R. Shah J, S.H. Vora J 201, 201(3) vide order dated 5<sup>th</sup> February 2016 (Date of publication 28.02.2016) held that since the appellant had filed the returns in time, the demand which has been raised beyond 4 years is invalid. Since the Ld.CIT(A)

has only followed the ratio laid down by the Hon'ble Gujarat High Court, we do not find it necessary to interfere in his order.

5. In the result both the appeals of the Revenue are dismissed.

Order pronounced in the open court on the 20<sup>th</sup> August, 2018 at Chennai.

Sd/-  
(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

Sd/-  
(ए. मोहन अलंकामणी)  
(A. Mohan Alankamony)  
लेखा सदस्य/Accountant Member

चेन्नई/Chennai,  
दिनांक/Dated 20<sup>th</sup> August, 2018

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT     | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF             |