

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.5 & 6/KOL/2018  
(ASSESSMENT YEAR-2014-15 & 2015-16)**

Senior Branch Manager, Bank of India, Dinbazar, Po & Dt-Jalpaiguri, PIN-735101 (W.B.). PAN-AAACB0472C	vs	ITO (TDS), C.R.Building, Nayabasti, Po & Dt-Jalpaiguri, PIN- 735101(WB).
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. C.J.Singh, Sr.DR	
<b>Date of Hearing</b>	26.11.2018	
<b>Date of Pronouncement</b>	30.11.2018	

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

Both appeals by the assessee against the order dated 30.10.2017 passed by CIT(A), Jalpaiguri for AY 2014-15 & 2015-16 respectively.

2. Since the issues raised in both appeals of the assessee are similar based on identical facts, we proceed to hear both the appeals together and dispose of by a consolidated order for the sake of convenience.

3. At the time of hearing, we find no representation on behalf of the assessee nor any application seeking adjournment was filed. The assessee called absent and therefore, set ex-parte. We proceed to hear Ld.DR. First we take up ITA No.05/Kol/2018.

**ITA No.05/KOL/2018 (AY-2014-15)**

4. Heard Ld. DR and perused the material available on record. The assessee bank filed this appeal by challenging the action of CIT(A) in confirming the addition made by the AO on account of non-deduction of

TDS on interest u/s 194A(3) of the Income Tax Act, 1961 (in short "Act"). It is noted that the appellant bank filed this appeal on 02.01.2018 and after scrutiny, the Registry, ITAT issued notice dated 06.11.2018 to the appellant assessee intimating the date of hearing on 26.11.2018 but, however, we find no representation on behalf of the assessee. It is noted from the record that the assessee remained absent before the First Appellate Authority i.e. CIT(A). Ld.DR argued that the conduct of the assessee clearly shows that it has no interest in prosecuting its cases before the authority including before this Tribunal and vehemently submitted to impose cost on appellant assessee. We find force in the arguments of Ld.DR. Taking into consideration the facts and circumstances of the case since there is no opportunity for the appellant assessee to prosecute its case before the CIT(A), and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration subject to the payment of cost of Rs.5,000/- by the assessee in favour of Prime Minister Relief Fund. The CIT(A) shall satisfy the said payment of cost by the assessee and restore the appeal to the file and pass order in accordance with law. Thus, Ground No.1 raised by the assessee is allowed for statistical purposes.

5. In the result, this appeal of the assessee is allowed for statistical purposes.

**ITA No.06/KOL/2018 (AY-2015-16)**

6. We find that the issue raised in this appeal is similar to Ground No.1 raised in ITA No.05/Kol/2018 on identical facts. Since we decided to remand the matter to the file of CIT(A) on payment of cost in the afore-mentioned paragraph No.4 and the same view is applicable in this appeal also.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

8. In the final result, both appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open court on 30.11.2018.**

**Sd/-**  
**(J.SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(S.S.VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

*Date:-30.11.2018*

*\*Amit Kumar\**

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1. Appellant- Senior Branch Manager, Bank of India, Dinbazar, Po & Dt-Jalpaiguri, PIN-735101 (W.B.).
2. Respondent- ITO (TDS), C.R.Building, Nayabasti, Po & Dt-Jalpaiguri, PIN-735101(WB).
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O  
ITAT, KOLKATA