

**In the Income-Tax Appellate Tribunal,  
Agra Bench, Agra**

**Before : Shri Laliet Kumar, Judicial Member And  
Dr. Mitha Lal Meena, Accountant Member**

**ITA Nos.229 to 235/Agr/2017  
Assessment Years: 2001-02 to 2007-08**

Allahabad Bank, AMU Branch, Aligarh. (PAN: AACCA8464F) <b>(Appellant)</b>	vs.	Income-tax Officer(TDS), Aligarh.  <b>(Respondent)</b>
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<b>Appellant by</b>	None
<b>Respondent by</b>	Sh. Waseem Arshad, Sr. DR

<b>Date of Hearing</b>	15.07.2019
<b>Date of Pronouncement</b>	15.07.2019

**ORDER**

**Per Bench:**

These are the appeals filed by Allahabad Bank, AMU Branch, Aligarh, feeling aggrieved by the order dated 01.03.2017 on the following grounds :

- 1. Because the learned CIT (A) has erred in law as well as on facts in justifying the act of Assessing Officer in treating the Flexi Fix Deposit as Time Deposit.*
- 2. Because the learned CIT (A) has erred in law as well as on facts in not accepting the appellant submissions regarding interest paid on NRE Accounts.*
- 3. Because the learned CIT (A) has erred in law as well as on facts in not appreciating the fact that maximum number of depositor has already included the interest amount and paid tax accordingly while filling their return of income.*
- 4. Because the learned CIT (A) has erred in law as well as on facts in upholding the TDS liability in respect of the depositors who are exempts from tax.*

*5. Because the order passed/assessment done was without given proper opportunity, perverse, against the fact and law of the case and liable to be quashed.*

2. None was present on behalf of the assessee and therefore, we have taken the matter as heard and are deciding the matter in absence of assistance by the counsel for the assessee.

3. In these appeals, the order u/s. 201(1) was passed by the lower authorities for F.Yrs. 2000-01 to 2006-07 on account of short deduction of TDS to be deducted on the interest other than the interest on securities u/s. 194A of the Income-tax Act, 1961. Later on, a rectification order was also passed by the Assessing Officer. Feeling aggrieved by the order passed by the Assessing Officer, appeals were filed before the Commissioner and the Commissioner confirmed the order passed by the Assessing Officer vide order dated 27.09.2011.

4. Feeling aggrieved by the order passed by the Commissioner (Appeals), the assessee has preferred the appeals before the Tribunal. The Tribunal vide order dated 20.06.2014 has restored back the matter to the file of Assessing Officer for fresh adjudication.

5. In these facts, the assessee approached the Assessing Officer and asked by the Assessing Officer to discharge its onus to prove that no loss to the Revenue is caused

on account of non-deduction of TDS, as the payee had paid the Income-tax in accordance with law and also in accordance with decision of the Tribunal (supra).

6. The assessee has not cooperated with the Assessing Officer and has not filed any details with the Assessing Officer and as such, the Assessing Officer was left with no other option but to pass the impugned order before us.

7. Feeling aggrieved by the order passed by the Assessing Officer, the assessee had preferred appeal before the CIT(A). However, before the CIT(A), none had appeared and as such the Id. CIT(A) has proceeded *ex parte* against the assessee.

8. Now the assessee is before us on the grounds mentioned hereinabove. Today, none is present on behalf of the assessee despite the notices were duly served upon the assessee for the last date of hearing, i.e., 09.07.2019 and also intimation was sent for today's hearing, i.e., 15.07.2019.

9. We have heard the Id. DR and it was the contention of the Id. DR that the assessee has nothing to support the case before the Assessing Officer as well as before the Commissioner and also before this Tribunal and therefore, there is no representation on behalf of the assessee before the Tribunal. We have gone through the order passed by the Tribunal. Firstly, the assessee failed to comply with the directions issued by this Tribunal vide order dated 20.06.2014 whereby the matter was restored back to the file of the Assessing Officer. Nothing was brought on record by the assessee before the Assessing Officer or before the first appellate authority or

before us. In the light of the above, we do not find any merit in the contention of the assessee before us and accordingly, the order passed by the Assessing Officer is confirmed, as the assessee had failed to demonstrate that no loss is caused to Revenue on account of non-deduction of TDS or short deduction of TDS by the assessee bank while making the payments to its erstwhile employees on account of accrual of interest etc. In fact, the assessee has not provided the details of the employees, their addresses and PAN so that it can be verified by the Assessing Officer on his own to find out whether the said employees have declared this interest income in their returns of income or not. In the light of the above, all the appeals filed by the assessee are dismissed on merits.

10. In the result, all the appeals are dismissed.

Order pronounced in the open court.

**Sd/-**  
**(Dr. Mitha Lal Meena)**  
**Accountant Member**

**Sd/-**  
**(Laliet Kumar)**  
**Judicial member**

Dated: 15.07.2019

*\*aks\**

*Copy of order forwarded to:*

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Agra Bench, Agra*