

IN THE INCOME TAX APPELLATE TRIBUNAL

PANAJI BENCH : PANAJI

(THROUGH VIRTUAL HEARING)

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND

SHRI I. RAMA RAO, ACCOUNTANT MEMBER

ITA.Nos.196 to 201/ PAN./2019  
Assessment years 2011-2012 to 2016-2017

Bank of Baroda Dr. Hosur Complex, Near Ranna Circle, Tal: Mudhol. Dist. Bagalkot - 587 313. PAN AAACB1534F TAN BLRB07005F State of Karnataka.	vs.	The Income Tax Officer, (TDS), Ward No.1, Belgavi. Karnataka.
(Appellant)		(Respondent)

For Assessee :	Shri Jagadish Kamkar
For Revenue :	Shri Prabhakar Anand DJ

Date of Hearing :	14.07.2023
Date of Pronouncement :	18.07.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

The instant batch of six appeals pertains to a single assessee viz., Bank of Baroda. It has filed all these appeals ITA.Nos.196 to 201/PAN./2019, for the corresponding assessment years 2011-2012 to 2016-2017, against the CIT(A), Belgavi's separate orders ITA.Nos.10077, 10078, 10079, 10080, 10081 & 10082/BGM/2018-19, all dated 19.03.2019, involving proceedings u/sec.201(1) and 201(1A) of the Income Tax Act, 1961 (in short "the Act"); respectively.

Heard both the parties. Case files perused.

2. We note at the outset with the able assistance coming from both the sides that the assessee's identical sole substantive ground in all these cases challenges correctness of both learned lower authorities' action in initiating sec.201(1) r.w.s. 201(1A) proceedings for recovery of varying sums of TDS amounts, assessment year-wise, respectively.

3. That being the case, we deem it appropriate to reproduce the CIT(A)'s identical detailed discussion in the first and foremost "lead" assessment year 2011-2012 involving assessee's appeal ITA.No.196/PAN./2019 reading as under :

*"8. The facts of the case, grounds of appeal, TDS order are carefully analyzed.*

*9. The appellant did not comply to the TDS provisions of section 194A of Income-tax Act, 1961. There was no valid declaration U/S.197(1A) of the I. T. Act for NIL or lower tax deduction certificate for not deducting TDS was available with the deductor at the time of credit of interest amount into deductee's account.*

*9.1. The form 15G/15H were not obtained in many cases. Even where form 15G/15H available Mandatory coloumns such as 16 & 18 in form 15G and 15 & 17 in form 15H not filled up. Verification part of 15G/15H not completed by deductor. PAN of the assessee was not obtained/ mentioned in form 15G/15H. Filled in forms of*

15G/15H were not submitted to concern authority of the Department. Form 15G/15H are found invalid by virtue of section 206AA as PAN was not mentioned and not filled mandatory columns. The assessee had not submitted any evidence to show that the Deductee had paid tax, admitted interest and filed the Return of Income for financial year relevant to the assessment year under consideration.

9.2. Assessee did not dispute the facts mentioned by the A.O. Assessee himself during the survey proceedings admitted that "For F. Y. 2010-11 to 2013-14 as mentioned above that declaration in Form 15G/H have not been obtained from depositors". Even in the form no.15G/15H submitted mandatory column were not filled up.

9.3. From the above facts, it is clear that the appellant had failed to comply with the TDS provisions u/s. 194A of the Income tax Act. Hence Appellant is deemed to be "assessee in default" under the provision of section 201(1). Action of TDS officer in passing the order 201(1) is in accordance with law as TDS was deductible. As the Assessee deductor is treated as "Assessee in default", levying tax u/s.201(1) and charging of mandatory interest 201(1A) of the I. T. Act is in accordance with law. Hence total liability of the deductor under

*section 201(1) of Rs.1,55,326/- and 201(1A) of Rs.1,08,036/- is confirmed.*

*10. In the result, the appeal filed by the appellant is dismissed.*

4. Suffice to say, it has come on record that the departmental survey action had found the assessee not to have collected the corresponding Forms 15G and 15H from its customers/depositors as not to have deducted TDS regarding the interest on bank deposits coming from the latter's side. This clinching aspect has gone very well un-rebutted from the assessee side during the course of hearing before us. Faced with the situation, learned counsel stated at the Bar that the assessee has already satisfied the impugned taxes as well as corresponding interest payment(s) raised u/secs.201(1) r.w.s. 201(1A) of the Act forming subject matter of all these appeals. We thus see no merit in the assessee's instant identical sole substantive ground on merits as well as in law, as the case may be. Ordered accordingly.

5. In the result, all these assessee's six appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 18.07.2023.

Sd/-  
[I. RAMA RAO]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 18<sup>th</sup> July, 2023

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Belagavi.
4.	The CIT (TDS) Range, Panaji, Goa
5.	D.R. ITAT, Panaji Bench, Panaji.
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches,  
Pune.