

IN THE INCOME TAX APPELLATE TRIBUNAL  
PANAJI BENCH, PANAJI – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.207 to 209/PAN/2018  
निर्धारण वर्ष / Assessment Years : 2012-13 to 2014-15

Vijaya Bank, Tilakwadi Branch, Belagavi, Karnataka – 590001. PAN : AAACV4791J	Vs.	ITO, TDS, Ward-1, Belagavi.
Appellant		Respondent

Assessee by : P.G. G. & Co.  
Revenue by : Shri N. Shrikanth

Date of hearing : 16.08.2023  
Date of pronouncement : 25.08.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

These are the appeals filed by the assessee directed against the separate orders of Id. Commissioner of Income Tax (Appeals), Belagavi [‘the CIT(A)’] dated 14.03.2018 for the assessment years 2012-13 to 2014-15 respectively.

2. Since the identical facts and common issues are involved in the above captioned three appeals of the assessee, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal of the assessee in ITA No.207/PAN/2018 for the assessment year 2012-13 are stated herein.

**ITA No.207/PAN/2018, A.Y. 2012-13 :**

4. Briefly, the facts of the case are that the appellant is a Branch of Public Sector Banking Company. During the financial year 2011-12 relevant to the assessment year under consideration, the appellant bank paid interest on deposit of Rs.40,53,727/- to the Vishveshvaraya Technological University, Belagavi without deducting TDS. The Income Tax Officer, TDS Ward passed an order dated 16.02.2015 treating the appellant bank as “assessee in default” u/s 201(1) and section 201(1A) of the Income Tax Act, 1961 (‘the Act’) determining the TDS interest u/s 201(1) of Rs.4,05,373/- and section 201(1A) of Rs.1,41,855/-.

5. Being aggrieved by the above action of the TDS Officer, an appeal was filed before the Id. CIT(A), who vide impugned order dated 10.03.2017 considering the fact that the payee i.e. Vishveshvaraya Technological University, Belagavi does not enjoy

the exemption u/s 10(23C)(iiiab) of the Act nor this payee filed Form 15G, confirmed the action of the TDS Officer.

6. Subsequently, the appellant bank made an application u/s 154 dated 25.10.2017 before the ld. Commissioner of Income Tax (Appeals), Belagavi on the ground that since the Department had already recovered tax from the payee, the tax need not be deducted by the appellant bank on interest paid to the latter. However, the said application u/s 154 was rejected by the ld. Commissioner of Income Tax (Appeals), Belagavi by holding that rectification was sought altogether on the new grounds, which does not emanate from the original order of the ld. CIT(A) dated 10.03.2017.

7. Being aggrieved, the appellant is in appeal before us in the present appeal.

8. When the appeal was called on, none appeared on behalf of the appellant-assessee despite due service of notice of hearing. Therefore, we proceed to dispose of the matter after hearing the ld. Sr. DR and perusing the material on record.

9. The grounds of appeal raised by the appellant do not emanate from the original order of the ld. CIT(A) passed on 10.03.2017.

From the material on record, it is very much clear that the issues sought to be rectified u/s 154 does not emanate from the original order passed by the ld. CIT(A) dated 10.03.2017. Thus, it is clear that the appellant had failed to point out the mistake apparent from the record in the order of the ld. CIT(A) dated 10.03.2017. Thus, we do not find any merit in the grounds of appeal raised by the assessee. Accordingly, the grounds of appeal filed by the assessee stand dismissed.

10. In the result, the appeal filed by the assessee in ITA No.207/PAN/2018 for A.Y. 2012-13 stands dismissed.

**ITA Nos.208 & 209/PAN/2018, A.Y. 2013-14 & 2014-15 :**

11. Since the facts and issues involved in remaining two appeals of the assessee are identical, therefore, our decision in ITA No.207/PAN/2018 for A.Y. 2012-13 shall apply *mutatis mutandis* to the remaining two appeals of the assessee in ITA Nos.208 & 209/PAN/2018 for A.Ys. 2013-14 & 2014-15 respectively. Accordingly, the remaining two appeals of the assessee in ITA Nos.208 & 209/PAN/2018 for A.Ys. 2013-14 & 2014-15 stands dismissed.

12. To sum up, all the above captioned three appeals of the assessee stands dismissed.

Order pronounced on this 25<sup>th</sup> day of August, 2023.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 25<sup>th</sup> August, 2023.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), Belagavi.
4. The CIT, TDS, Panaji, Goa.
5. DR, ITAT, Panaji.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलिय अधिकरण, पुणे / ITAT, Pune.