

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "D" : DELHI ]

BEFORE SHRI G. S. PANNU, HON'BLE VICE-PRESIDENT  
A N D  
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.1241/Del/2023  
निर्धारणवर्ष/Assessment Years: 2014-15

Oxygen Business Park Pvt. Ltd., Plot No. 7, Sector : 144, Tower-A, Noida, Gautam Budh Nagar, Uttar Pradesh - 201 304.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : Int. Taxation 2(2)(2) New Delhi.
PAN No. AAGCA4439E		
अपीलार्थी / Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे /Assessee by :	Shri Ajay Rotti, C. A.;
राजस्वकीओरसे / Department by :	Shri Sanjay Kumar, Sr. D. R.

सुनवाईकीतारीख/ Date of hearing :	11/09/2023
उद्घोषणाकीतारीख/Pronouncement on :	08/12/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the  
ld. Commissioner of Income Tax (Appeals)-24 [hereinafter referred

to CIT (Appeals)] New Delhi, dated 28.02.2023 for the assessment year 2014-15 arising out of the order passed by the Assessing Officer under section 201(1) and 201(1A) of the Income Tax Act, 1961 (the Act) in directing the Assessing Officer to verify the correctness of the claim of the assessee that it had paid interest under section 201(1A) of the Act even before the order under section 201(1A) was passed.

2. In the course of hearing the ld. Counsel for the assessee submits that on the directions of the ld. CIT (Appeals) the Assessing Officer passed a consequential order dated 30.08.2023 under section 250 of the Act wherein the Assessing Officer has accepted the claim of the assessee that no interest under section 201(1A) of the Act is liable to be charged after verifying the documentary evidence furnished and finally arriving at interest paid under section 201(1A) of the Act at NIL.

3. The ld. DR fairly submits that in the consequential order the assessee has got relief from the Assessing Officer.

4. On hearing both the parties and perusing the consequential order we find that the contentions of the assessee before the ld. CIT (Appeals) that it is not liable to pay interest for delay in depositing TDS was accepted on verification of the documentary evidences and ultimately the Assessing Officer concluded that no interest is liable to be charged under section 201(1A) of the Act in the order passed giving effect to the order of the ld. CIT (Appeals). In the circumstances we see no grievance in the appeal of the assessee and the same is dismissed accordingly.

5. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on : 08/12/2023.

Sd/-  
( G. S. PANNU )  
VICE-PRESIDENT

Sd/-  
( C. N. PRASAD )  
JUDICIAL MEMBER

Dated : 08/12/2023.

*\*MEHTA\**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक / Assessee
2. राजस्व / Revenue
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /  
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	05.12.2023
Date on which the typed draft is placed before the dictating Member	06.12.2023
Date on which the typed draft is placed before the Other Member	08.12.2023

I.T.A. No. 1241/Del/2023

Date on which the approved draft comes to the Sr. PS/PS	08.12.2023
Date on which the fair order is placed before the Dictating Member for pronouncement	08.12.2023
Date on which the fair order comes back to the Sr. PS/PS	08.12.2023
Date on which the final order is uploaded on the website of ITAT	08.12.2023
Date on which the file goes to the Bench Clerk	08.12.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	