

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.2492/Del/2025
(Assessment Year: 2014-15)**

Income Tax Officer Ward 73(2), Room No. 401, 4 th Floor, Aayakar Bhawan, Laxmi Nagar, Delhi – 110092	Vs.	Asthetic Township Developers Private Ltd. 263, DDA Office, Complex, Jhandewalan Extn. New Dehli – 110055
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAFCA7128K		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing	12.11.2025
Date of Pronouncement	29.12.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 27.02.2025 of the Ld. Commissioner of Income Tax, Appeal, Addl./JCIT(A)-

9, Mumbai (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No : ITBA/APUS/250/2024-25/1073781605(1) arising out of the order dated 27.03.2023 u/s 201(1)/201(1A) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the ITO, TDS Ward 73(2), Delhi for AY: 2014-15.

2. None appeared for the assessee at the time of hearing though notices have been issued, no more opportunities justified. The Ld. DR was heard the issue involved is tax liability in non deduction of TDS u/s 201(1) and interest on the same u/s 201(1A) of the Act on account of payment made to Haryana Urban Development Authority (in short 'HUDA') for External Development Charges (in short 'EDC') which is income for HUDA and provision of Section 194C are applicable or not. On appreciating the impugned order we find that Id. CIT(A) has taken into consideration decision of the Tribunal in the case of M/s Shiv Sai Infrastructure Pvt. Ltd. Vs. ACIT, in ITA No. 5713/Del/2019 ignoring the decision of Hon'ble Delhi High Court in the case of M/s Puri Construction Private Limited Vs. Addl. CIT & Ors. 159 taxmann.com 444 (Delhi) wherein Hon'ble High Court has held that EDC payment by development to HUDA would be subject to TDS u/s 194C of the

Act. Thus, the ground raised by revenue is sustained. The impugned order of the Id. First Appellate Authority is quashed. The appeal stand allowed. Ordered accordingly.

Order pronounced in the open court on 29.12.2025

Sd/-
(S Rifaur Rahman)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 29.12.2025
Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI