आयकर अपीलीय अधिकरण, "पटना " न्यायपीठ पटना

IN THE INCOME TAX APPELLATE TRIBUNAL

PATNA BENCH, PATNA

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT (KZ)
&
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

ITA Nos.191 & 192/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Dumraon Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.193 to 195/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Bare Bhabua** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.196 to 198/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Bare Bhabua** **PAN-AAEAD5069K**	Vs.	**ACIT,CPC, TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.199 to 202/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Bhabhua Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.203 & 204/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, Bhabhua Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.205 & 206/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Didkhili **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.207/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Didkhili **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.208 & 209/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Didkhili** **PAN-AAEAD5069K**	Vs.	**ACIT, TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.210/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Jehanabad Kudra **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.211/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Jehanabad Kudra**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

PAN-AAEAD5069K		
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.212/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Jehanabad Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.213/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Jehanabad Kudra **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

AND

ITA No.214/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Nuaon Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.215 to 217/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Nuaon Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.218/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Nuaon Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.219 & 220 /Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Sirhira Chand Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.221 & 222/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Marar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.223/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Akbar nagar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.228/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Dirkhili Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos. 229 to 231/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Panapur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.232 to 234/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Panapur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.235/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Pusauli Station Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.236/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, Ramgarh Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.237/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, Ramgarh Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.238 & 239/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Akbarpur Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.240 & 241/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Alampur Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.242 & 243/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Baraon Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.244/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Darigaon Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.245 to 247/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Darigaon Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.248 & 249/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Darigaon Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.250 to 253/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Dehri Branch**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

PAN-AAEAD5069K		
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.254/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Dehri Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.255/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Dinara Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.256/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Dinara Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.257 & 258/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Durgadih Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.259 & 260/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Kochas Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.261/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Mangraon Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.262/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Muradabad Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.263 & 264/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Muradabad Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.265 to 268/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Muradabad Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.269/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Nokha Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.270/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Parsathua Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.271/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Parsathua Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.272/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Sanjhauli Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.273/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Sheosagar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.277/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Dariyapur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.278 to 280/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Pusauli Station Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.281 to 283 /Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Pusauli Station Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.284/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Ramgarh Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.285 & 286/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Barbigha Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.287/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Barbigha Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.288/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, Chandradeep Branch **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.289/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Madhopur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.290/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Madhopur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.291/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Saroun Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.292 & 293/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Dhamna Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.294/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Mango Bandar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.295/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Balgudar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.296/Pat/2022
Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Balgudar Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.297/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Basdiha Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.298 to 300/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Bikramganj Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.301 to 303/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Bikramganj Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.304 to 306/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Bikramganj Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.307/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Ghusia Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.308 to 310/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Parariya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.311 & 312/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Parariya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.313 to 315/Pat/2022
Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Uphara Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.316 & 317/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **A P Colony Gaya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.318 to 321/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **A P Colony Gaya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.322 to 328/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **A P Colony Gaya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**

अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.329 & 330/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Karmauni Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.331 to 333/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Karmauni Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.334/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Kurwa Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.335 to 337/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Kurwa Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.338/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Punchanpur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA Nos.339 & 340/Pat/2022

Assessment year: 2015-16

Dakshin Bihar Gramin Bank, **Punchanpur Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.341/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **A P Colony Gaya Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.342/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Chewara Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.343/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Barbigha Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.344/Pat/2022
Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Chandradeep Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.345/Pat/2022

Assessment year: 2014-15

Dakshin Bihar Gramin Bank, **Chandradeep Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.346/Pat/2022

Assessment year: 2013-14

Dakshin Bihar Gramin Bank, **Batia Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

ITA No.347/Pat/2022
Assessment year: 2013-2014

Dakshin Bihar Gramin Bank, **Khaparia Branch** **PAN-AAEAD5069K**	Vs.	**ACIT, CPC,TDS,** **Ghaziabad.**
अपीलार्थी/**Appellant**		प्रत्यर्थी/**Respondent**

Revenue by :	Shri Rupesh Agrawal, Sr. DR
Assessee by :	Shri Hardik Chordia & Pratik Sadrani

सुनवाई की तारीख/Date of Hearing : 17/01/2023

घोषणा की तारीख/Date of Pronouncement : 30/01/2023

O R D E R

Per Bench:-

Originally it is a Bunch of 476 appeals. Out of that 176 appeals were listed before the Coordinate Bench, who has commenced the hearing on 16th January, 2023 and ultimately concluded it on 19th January, 2023. The Coordinate Bench has passed the following decision on that Group of Appeals, which read as under:-

> *"The present bunch of appeals have been preferred by the Assessee-Bank against the orders of the National Faceless Appeal Centre [hereinafter referred as the 'CIT(A)'] dated 25.10.2021 whereby the Ld. CIT(A) has dismissed the first appeals of the assessee against the respective orders of TDS CPS Centre (central processing Centre) passed u/s 154 of the Act dated 20.02.2021. The Assessee-appellant through these appeals has agitated the levy of late filing fees u/s 234E of the Income Tax Act (hereinafter referred to as 'the Act')along with interest thereupon levied u/s 220(2) of the Act. For the purpose of narration of facts, assessee's appeal **ITA No.34/Pat/2022** is taken as the lead case.*
>
> *2. The brief facts of the case are that the assessee/appellant is a branch of Dakshin Bihar Gramin Bnak, a Regional Rural Bank (RRB). The assessee deducted tax at source (TDS) in respect of certain payments. As per the provisions of section 200(3) of the Act read with Rule 31A of the Income Tax Rules 1952, a deductor must file quarterly returns/ statements of the Tax deducted at source (TDS). The assessee filed returns of the TDS belatedly. The Income Tax Authorities processed the return for the relevant quarter u/s 200A of the Act. Since, there was delay in filing the TDS*

statements, the demand for fees for late filing of TDS statements as prescribed u/s 234E of the Act was raised by the concerned Income Tax Authorities under an intimation issued u/s 200A of the Act. The period of TDS statement/TDS return pertained to the period prior to 01.06.2015 upon which the late fees u/s 234E was levied.

3. Earlier, there was no provision u/s 200A of the Act for levying/demanding of fees u/s 234E of the Act while processing TDS return u/s 200A of the Act. It was only on 01.06.2015 that the statute was amended and clause (c) was inserted to section 200A, whereby, it was provided that while processing TDS return u/s 200A of the Act, fees, if any, shall be computed in accordance with the provisions of section 234E of the Act.

4. The ld. counsel, in this respect, has relied upon the decision of the Hon'ble Karnataka High Court in the case of "Fatehraj Singhvi vs. Union of India" 73 Taxmann.com 252 order dated 26.08.2016, wherein, the Hon'ble High Court has held that the amendment in section 200A by way of insertion of clause (c) is prospective only with effect from 01.06.2015 and that the demand of fees u/s 234E of the Act prior to 01.06.2015 cannot be made since there was no enabling provision of section 200A of the Act for raising a demand in respect of levy of fees u/s 234E of the Act. The Hon'ble Karnataka High Court in this respect observed that when the statute confers no express power u/s 200A before 01.06.2015 on the authority either to compute any fees u/s 234E or to raise demand in this respect while processing return u/s 200A, the demand for the period prior to 01.06.2015, raised in an intimation u/s 200A, could not be sustained.

The ld. counsel, in this respect, has also placed reliance on the decision of the Kerala High Court in the case "M/s Sarala Memorial Hospital vs. Union OF India" in WP(C) No.37775 of 2018 decided on 18.12.2018 and further upon the various decisions of the co-ordinate Benches of the Tribunal, following the aforesaid decisions of the hon'ble Karnataka High Court and hon'ble Kerala High Court.

5. On the other hand, the ld. DR has strongly relied upon the decision of the Hon'ble Gujarat High Court in the case of "Rajesh Kourani vs. Union OF India" reported in [2017 83 taxmann.com 137(Gujarat)], wherein, the Hon'ble High Court has held that section 200A is a machinery provision providing mechanism for processing a statement of deduction of tax at source and for making adjustments which are merely arithmetical or prima facie in nature and does not create any charge in any manner. Section 234E is a charging provision creating a charge for levying fee for certain defaults in filing statements and that fee prescribed u/s 234E could be levied even without a regulatory provision being found in section 200A for computation of fee.

6. We have heard the rival contentions and gone through the record. Without going into the merits of the controversy, it is noticed that the appellant-assessee, in these appeals, has not challenged the original orders passed u/s 200A of the Act, which in the lead case (ITA No. 34/Pat/2022) is dated 17.04.2015. Admittedly, the original orders/intimations passed u/s 200A of the Act relating to all the appeals pertained to the year 2015, some are of the date prior to 01.06.2015 and some are even of after 01.06.2015. The assessee has not filed any appeal against the said original orders/intimations passed u/s 200A of the Act. The assessee in the year 2021 filed correction TDS statement/request to get the details of the exact amount due including the up-to-date due interest on the late filing fees as levied vide original order of 2015. In response to the said request of the assessee, the Central Processing Centre issued impugned order u/s 154 of the Act showing the exact amount due towards assessee as directed vide original order/intimation passed u/s 200A dated 17.04.2015. It is pertinent to mention here that neither the assessee has ever challenged the demand raised u/s 234E of the Act vide order/intimation dated 17.04.2015 by way of filing any appeal against the said order before any appellate authority nor the assessee filed any rectification application u/s 154 of the Act within the limitation period of four years as prescribed under the Income Tax Act for rectification of mistake in the TDS processing statement/order dated 17.04.2015 passed by the Assessing Officer u/s 200A of the Act. It is only in the year2021, that the assessee only resorted to file the correction statement to know the exact amount due against it along with interest thereupon. Neither the said correction statement could be said to be any *application moved u/s 154 of the Act nor the same was within the limitation period of four years, nor any grievance was raised by the assessee in the said correction request in respect of the validity of levy of late filing fee u/s 234E along with interest u/s 220 of the Act. Merely because, the Assessing Officer while accepting the request of the assessee in giving details of the up-to-date due late filing fee along with interest, that, in any way, cannot be said to be the rectification or amendment of the original order of 2015, nor any prejudiced can be said to have been caused to the assessee. Merely, giving the statement of the exact amount due to the assessee, that too, at the request of the assessee, is just the calculation provided by the Assessing Officer and the assessee, in this respect, can agitate only if the assessee is aggrieved by the aforesaid calculation given by the Assessing Officer. The assessee in the process of requesting and taking calculation of interest due cannot be said to have acquired any cause of action or right to challenge the original order dated 27.04.2015 passed u/s 200A of the Act. The assessee has not pointed out as to what mistake has occurred in the order passed u/s 154 of the Act as compared to the original order dated 27.04.2015 passed u/s 200A of the Act. In fact, no mistake apparent on record, has been alleged in the said order by the assessee itself in its correction statement/request.*

7. The ld. counsel for the assessee, though, has relied upon certain decisions of the Coordinate Benches of the Tribunal to contend that an appeal, against order passed u/s 154 of the Act, can be filed within the limitation period as due from the date of order passed u/s 154 of the Act. There is no dispute relating to the aforesaid proposition. If the assessee is aggrieved by an order passed u/s 154 of the Act he will be entitled to file appeal against the said order. However, the assessee must bring out from the record as to what prejudice has been caused to the assessee in the order passed u/s 154 of the Act when compared with the original order which has been amended or rectified. Neither any rectification has been done by the Assessing Officer to the original order nor any cause of action has accrued to the assessee by getting up-to-date calculation of the demand. In view of this, there is no merit in the appeal of the assessee.

At this stage the Ld. Counsel for the assessee submits that the original intimation/order passed u/s 200A was not served/available to the assessee and that the assessee wants to assail the original orders of 2015 and that for the said purpose, the delay caused in filing the said appeals may be condoned. We are not convinced with the above submission of the Ld. Counsel. The assessee will have to explain the cause of delay in the application/hearing in respect of the appeals, if any, the assessee is contemplating to file. However, it is directed that the time consumed by the assessee in prosecuting the present litigation i.e. from the date of impugned order dated 20.02.2021 till the receipt of this order will not be counted for the purpose counting the limitation period, if the assessee chooses to file the appeal against the original order dated 17.04.2015. Rest of the delay period, the assessee will have to explain as per law. Similar directions will apply to all the captioned appeals.

Since, all the facts and circumstances involved in all the appeals are identical; hence, we do not find any merit in these appeals of the assessee. The same are accordingly hereby dismissed subject to our observations made above.

8. In the result, the all the appeals of the assessee stand dismissed".

2. Apart from the above, we have independently gone through the record carefully. During the course of hearing, ld. Counsel for the assessee submitted the details of all the appeals in a tabular form. For the facility of reference, we are reproducing the details of ITA No. 191 & 347/PAT/2022, which read as under:-

Sr.No	TAN of Branch	Financial year	Qtr	Form Type	Amount of late filing levy u/s 234E	Date of original TDS return filed	Due date of filing returns	DIN and order No.	Appeal No.	Date of CIT(A) order	ITAT Appeal filing date
1 to 190	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
191	PTNB00971F	2013-14	Q3	24Q	4500	21-Mar-14	15-Jan14	ITBA/NFAC/S/250/2022-23/1042977715(1)	NFAC/2013-14/10034755	9-May-22	07-July-22
	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
347	PTNM02950D	2014-15	Q1	24Q	6000	21-Aug-14	15-Jul14	ITBA/NFAC/S/250/2022-23/1043453800(1)	NFAC/2014-15/10039001	16-Jun-22	04-Aug-22

In other words, the assessee has submitted identical details with respect to each appeal towards which our attention was drawn during the course of hearing.

3. We have perused the alleged 150 orders and after satisfying ourselves, we find that there is no distinguishing feature between the appeals heard by us, vis-a-vis the appeals heard by the Coordinate Bench. Therefore, respectfully following the order of the Coordinate Bench extracted supra, we do not find any merit in these appeals. They are dismissed.

4. In the result, all the appeals of the assessee are dismissed.

Order pronounced in the open Court on 30.01.2023.

Sd/-	**Sd/-**
(Girish Agrawal)	**(Rajpal Yadav)**
Accountant Member	**Vice-President**

Kolkata, the 30th day of January, 2023

Copies to :(1) ***Appellant***
(2) Respondent
(3) Commissioner of Income Tax (Appeals),
(4) Commissioner of Income Tax- ,
(5) The Departmental Representative
(6) Guard File
TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.