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**IN THE HIGH COURT OF DELHI AT NEW DELHI**

**ITA 291/2015**

PR. COMMISSIONER OF INCOME  
TAX (TDS)-I

..... Appellant

Through: Mr. Kamal Sawhney, Senior Standing  
counsel with Mr. Raghvendra Singh, Junior  
Standing counsel.

versus

M/S CATHOLIC RELIEF SERVICES

..... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with  
Ms. Kavita Jha and Mr. Vaibhav Kulkarni,  
Advocates.

With

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**ITA 306/2015**

PR. COMMISSIONER OF INCOME  
TAX (TDS)-I

..... Appellant

Through: Mr. Kamal Sawhney, Senior Standing  
counsel with Mr. Raghvendra Singh, Junior  
Standing counsel.

versus

M/S CATHOLIC RELIEF SERVICES

..... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with  
Ms. Kavita Jha and Mr. Vaibhav Kulkarni,  
Advocates.

And

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**ITA 316/2015**



PR.COMMISSIONER OF INCOME  
TAX (TDS)-I

..... Appellant

Through: Mr. Kamal Sawhney, Senior Standing  
counsel with Mr. Raghvendra Singh, Junior  
Standing counsel.

versus

M/S CATHOLIC RELIEF SERVICES

..... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with  
Ms. Kavita Jha and Mr. Vaibhav Kulkarni,  
Advocates.

**CORAM:**

**DR. JUSTICE S.MURALIDHAR  
MR. JUSTICE VIBHU BAKHRU**

**ORDER**

**13.10.2015**

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1. These appeals by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') are directed against the impugned common order dated 26<sup>th</sup> September 2014 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos. 4017, 4018, 4019/Del/2012 for the Assessment Years ('AYs') 2006-07, 2007-08 and 2008-09.
2. This Court by its order dated 4<sup>th</sup> August 2015 directed notice to issue limited to the question of interest.
3. Ms. Kavita Jha, learned counsel for the Respondent, drew the attention of the Court to the decision dated 9th May 2012 of the Commissioner of Income Tax Appeals ['CIT (A)'] where in para 6 it is noted: "In respect of charging of interest under Section 201(1 A), it is found that the Appellant itself has paid interest under Section 201(1A) against the delayed deposits of



the TDS.” The CIT (A) proceeded to grant limited relief in respect of the interest charged under Section 201(1A) against the shortfall of tax determined on account of estimation of perquisite and enhancement of income of the expatriate employees thus disallowing the claim of relief. This deletion worked out to Rs. 4,93,637 in the aggregate for the three AYs in question.

4. Considering that the Assessee had already paid interest under Section 201 (1A) of the Act to the extent of delayed payment of TDS, and that the CIT (A) had granted only a limited relief as regards the interest amount payable by the Assessee, the impugned order of the ITAT upholding the above order of the CIT (A) does not give rise to any substantial question of law.

5. These appeals are accordingly dismissed.

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

**S.MURALIDHAR, J**

A handwritten signature in black ink, appearing to be 'Vibhu Bakhru'.

**VIBHU BAKHRU, J**

**OCTOBER 13, 2015**  
*Rk*