**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO.1444 OF 2016

Commissioner of Income Tax-TDS-2 … Appellant

V/s.

National Health & Education Society … Respondent

Mr.Suresh Kumar for the Appellant.
Ms.Rutuja Pawar i/by Mr.S.C.Tiwari for the Respondent.

**CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : MARCH 6, 2019.**

P.C.:-

1. This appeal is filed by the revenue to challenge the judgment of the Income Tax Appellate Tribunal concerning the respondent-assessee for the assessment year 2004-05.

2. Following question is presented for our consideration:-

> "Whether on the facts and in the circumstances of the case and in law, the ITAT was correct in quashing the order u/s 201(1A) whereby interest was charged on the short deduction determined u/s 201(1) of the Act?"

3. Through this question the revenue raises the issue of interest chargeable on what the revenue contends was the short deduction of tax at source. By separate order passed today in Income Tax Appeal No.1298 of 2016, we have dismissed the revenue's appeal about short deduction of tax at source. That being the position, the question of interest becomes academic. This appeal is therefore dismissed.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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