IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.145 of 2012

Commissioner of Income Tax, (TDS) Bhubaneswar	....	***Appellant***
	Mr.S.S. Mohapatra, Sr. Standing Counsel	

-versus-

Western Electricity Supply Company of Orissa Limited (WESCO), Burla	....	***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
10.02.2022

Order No.

02. 1. The present appeal is directed against an order dated 14th August, 2012 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.433/CTK/2011 for the Assessment Year (AY) 2006-07. The issue concerned deletion of interest of Rs.1,59,20,375/- levied by the AO under Section 201(1A) of the Income Tax Act, 1961 (IT Act).

2. The CIT(A) has allowed the Assessee's appeal has following the decisions of the ITAT in the Assessee's own case for AY 2008-09 and 2009-10. In the impugned order applying the rule of consistency, the ITAT has affirmed the order of the CIT(A) and deleted the addition. It was noted by the ITAT that no contrary decision of the ITAT was pointed out by the learned Department Representative (DR).

3. Having heard learned counsel for the Department, this Court is satisfied that there is no legal infirmity in the impugned order of the ITAT. No substantial question of law arises. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi