

आयकर अपीलीय अधिकरण “SMC” न्यायपीठ मुंबई मे ।

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI  
BEFORE SRI MAHAVIR SINGH, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 7165/Mum/2017

(निर्धारण वर्ष / Assessment Year 2013-14)

M/s Tac Logistics Shop No.7-B, Saraswati Sadan, Dayaldas Road, Vile Parle (East), Mumbai-400 057	Vs.	The Income Tax Officer 25(3)(5), 25(3)(5), C-10, Room No. 609, Pratyaksh Kar Bhavan, Bandra Kurla Complex, Mumbai-400 051
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
PAN No. <b>AAEFT7779H</b>		

Assessee by : RC Jain, AR

Revenue by : Virender Singh, DR

Date of hearing: 14-05-2018 Date of pronouncement : 14-05-2018

**आदेश / ORDER**

**PER MAHAVIR SINGH, JM:**

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-37, Mumbai [in short CIT(A)], in appeal No. CIT(A)-37/IT-533/ITO-25(3)(5)/16-17 dated 26.09.2017. The Assessment was framed by the Income Tax Officer, Mumbai Ward 25(2)(5) Mumbai (in short 'ITO') for the A.Y. 2013-14 vide order dated 20.12.16 under section 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act').



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2. The only issue in this appeal of assessee is against the order of CIT(A) not allowing TDS credit of ₹ 3,40,950/- on gross receipts which was reflected in 26As.

3. Briefly stated facts are that as per form No. 26AS, the AO received information that the assessee has made payment to contractors amounting to ₹ 1,63,91,848/- and also made time deposit for an amount of ₹ 5 lacs. The assessee's case was reopened by issuing notice under section 148 of the Act. The AO completed the assessment under section 144 of the Act by assessing 10% of contract receipts and also making addition of unexplained time deposit under section 69 of the Act. Aggrieved, assessee preferred the appeal before CIT(A), who dismissed the appeal of assessee. Now, aggrieved assessee is in second appeal before Tribunal.

4. Before us, the learned Counsel for the assessee only requested that credit for TDS of ₹ 3,40,950/- deducted on gross receipt, which is also reflected in Form No. 26 AS should be given. When this was confronted to the learned Departmental Representative, he fairly agreed to the facts. Accordingly, I direct the AO to verify the TDS credit and allow the claim of the assessee as per law. The appeal of the assessee is allowed for statistical purposes.

**5. In the result, the appeal Assessee is allowed for statistical purposes.**

Order pronounced in the open court on 14-05-2018.

आदेश की घोषणा खुले में दिनांक 14.05.2018 को की गई ।

Sd/-  
(MAHAVIR SINGH)  
JUDICIAL MEMBER

Mumbai, Dated: 14-05-2018  
*Sudip Sarkar /Sr.PS*



**ITA No. 7165/Mum/2017**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT (A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.  
//True Copy//

BY ORDER,

Assistant Registrar  
**ITAT, MUMBAI**