

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.5068/Del/2018
Assessment Year: 2012-13

GANM India Impex,
203, 2nd Floor, Skylark Building,
60, Nehru Place,
New Delhi.

Vs. ITO,
Ward-30(4),
New Delhi.

PAN: AAJFG3731F

(Appellant)

(Respondent)

Assessee by : Shri Anuj Jain, CA
Revenue by : Shri Amit Jain, Sr.DR

Date of Hearing : 12.03.2019
Date of Pronouncement : .03.2019

ORDER

This appeal by the assessee is directed against the order dated 30th May, 2018 of the CIT(A)-10, New Delhi, relating to Assessment Year 2012-13.

2. Although a number of grounds have been raised by the assessee, they all relate to the order of the CIT(A) in remitting the matter back to the Assessing Officer instead of deciding the same regarding TDS credit.

3. After hearing both the sides I find the assessment in this case was completed u/s 143(3) at an income of Rs.16,46,850/- as against the returned income of

Rs.14,89,600/-. The assessee had claimed TDS of Rs.3,95,971/- in the return of income. However, the Assessing Officer allowed credit of TDS amounting to Rs.1,54,303/- only. Against the short credit of TDS allowed by the Assessing Officer, the assessee filed an application u/s 154 of the Act seeking full credit of TDS claimed in the return of income. The Assessing Officer, vide order passed u/s 154 on 10.11.2016 gave credit towards TDS and TCS to the extent of Rs.1,85,928/-. The assessee preferred an appeal before the CIT(A) and the Id.CIT(A), vide his order dated 30th May, 2018, restored the issue to the file of Assessing Officer with a direction to examine the claim of the assessee in respect of credit of TDS and pass a speaking order after providing opportunity of being heard to the assessee.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. I have considered the rival arguments made by both the sides and perused the orders of the authorities below. The Id.CIT(A) has no power to remand the matter back to the file of Assessing Officer. However, the Tribunal has got such power to remand the matter back to the file of the Assessing Officer for verification of the TDS claim by the assessee. I, therefore, deem it proper to restore the issue to the file of the Assessing Officer with a direction to verify the credit of TDS claim made by the assessee and give necessary credit for the same after giving due opportunity of being heard to the assessee. I hold and direct accordingly. The grounds raised by the assessee are accordingly, allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The decision was pronounced in the open court on 13.03.2019.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 13th March, 2019

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi