

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'C' AT KOLKATA  
[BEFORE SHRI MANISH BORAD, HON'BLE ACCOUNTANT MEMBER &  
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER]**

**I.T.A. No. 403/Kol/2021**

Assessment Year: 2015-16

**Vijay Ram Nagar.....Appellant**  
**Flat-B, 601 & 604, Parishkar-1,**  
**Khokhra Circle, Ahmedabad,**  
**Gujarat - 380026.**  
**[PAN: ABKPN 7557 JJ]**

**Vs**

**ITO, Ward-29(4), Kolkata .....Respondent**

**Appearances by:**

*Shri P.J. Bhide, CA appearing on behalf of the Assessee*

*Shri Biswanath Das, ACIT appearing on behalf of the Revenue:*

Date of concluding the hearing : May 19, 2022

Date of pronouncing the order : May 26, 2022

**ORDER**

**PER SONJOY SARMA, JM:**

This is an appeal preferred by the assessee against the order of National Faceless Appeal Centre, Delhi dated 15.08.2021 for A.Y. 2015-16.

2. The assessee raised the following grounds of appeal:

*“i. That on the facts and in the circumstances of the case, the Ld. CIT(A) erred in allowing the appellant’s claim for credit for the tax of Rs. 60,000/- paid by the appellant by way of deduction at source.*

*ii. That the order passed by the Ld. CIT(A) is bad in law.*

*iii. That the appellant craves leave to submit further grounds and to amend, alter or otherwise modify the grounds already taken, if necessary, before or at the time of hearing of the appeal.”*

3. The brief fact of the case is that the appellant is an individual. The appellant filed its return of income on 06.08.2015 for assessment year in question. Soon after it, intimation u/s 143(1) dated 22.11.2015 was issued by CPC, Bengaluru accepted to the

above return and determined the amount refundable to the assessee at Rs. 95,080/-. In due course, the refund was received by the appellant together with interest on 14.12.2015. Immediately after, the appellant had received a notice u/s 154 of the Act from the CPC, Bengaluru stating that there is a mismatch of Rs. 60,000/- between the amount of TDS claimed by the appellant and allowed in the above order. In this regard, the appellant received a copy of order dated 16.06.2017 passed by the CPC, Bengaluru u/s 154 of the Act by which CPC raised a demand of Rs. 62,400/- upon the appellant.

4. Being aggrieved by the above impugned order, the assessee preferred an appeal before the CIT(A) and on 15.08.2021, the ld. CIT(A) dismissed the appeal of the assessee.

5. Aggrieved by the order of ld. CIT(A), the assessee is in appeal before us.

6. That at the time of hearing the ld. AR for the assessee submitted that the appellant filed its return of income on 06.08.2015 for the assessment year in question and intimation u/s 143(1) dated 22.11.2015 CPC, Bengaluru accepted the above return and consequent to that determined an amount refundable to the appellant at Rs. 95,080/- which was received by the appellant together with interest on 14.12.2015. Therefore, the refund was given to the assessee after the satisfaction of the authority. However on 20.06.2017, the appellant received a copy of order dated 16.06.2017 passed by CPC, Bengaluru u/s 154 of the Act by which CPC raised a demand of Rs. 62,400/- from the appellant. It is

therefore, necessary to re-examine the above facts by the AO to determine the actual reasons behind such alleged mismatch of TDS credit as the order dated 22.11.2015, passed by CPC, Bengaluru accepted the return of the assessee and the assessee received the refund along with interest on 14.12.2015 from the Revenue Authority.

7. At the time of hearing, the ld. counsel for the assessee to force his contention he relied upon the decision of ITAT, Mumbai Bench in the case of CAPT. J.G. JOSEPH vs JCIT reported in 303 ITR 83 (Mumbai) and the issue on the board required to be examined by the AO afresh.

8. We after going through the above facts and circumstances of the case and material available on record, we find it necessary to re-examine the above mismatch of TDS by the ld. AO afresh. Accordingly, we restore the issue to the file of AO with the direction to verify reasons behind such mismatch of TDS credit lying in the assessee's a/c and decide the issue afresh after providing reasonable opportunity to assessee.

**9. In the result, the appeal of the assessee is allowed for statistical purposes.**

Order Pronounced in the Open Court on 26<sup>th</sup> May, 2022.

Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-  
(SONJOY SARMA)  
JUDICIAL MEMBER

**Dated: 26/05/2022**  
Biswajit, Sr. PS

Copy of order forwarded to:

1. Appellant: Vijay Ram Nagar.
2. Respondent: ITO, Ward-29(4), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar  
ITAT Kolkata Benches, Kolkata