

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC"**  
**BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member**

**I.T.A. No.86/Kol/2022**  
Assessment Year: 2019-20

**Dipankar Acooli.....Appellant**  
**8/5CBT Road,**  
**Kolkata-700002.**  
**[PAN:ADEPA6782A]**

**vs.**

**DCIT, Bangalore.....Respondent**

**Appearances by:**

Shri Alok Kumar Ghosh, AR, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 1, 2022

Date of pronouncing the order : June 1, 2022

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 14.12.2021 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The sole issue raised by the assessee in this appeal is relating to disallowance of claim of TDS for an amount of Rs.98356/- claimed by the assessee.

3. The brief facts of the case are that the assessee, an individual, was joint holder in all saving bank accounts and fixed deposits with his mother, Smt. Arati Acooli, since deceased. After the death of his mother, the assessee being sole legal representative of his mother, became the absolute owner of the entire deposits with the banks. In his income-tax return, the assessee included the entire interest income which was earned by his deceased mother and accordingly also claimed the TDS deducted on such interest income by the payers. However, the assessing authority disallowed the claim of TDS observing that TDS was deducted in the name of mother of the assessee and not in the name of the assessee. The assessee moved a petition for rectification u/s 154 of the Act requesting to allow the claim of TDS against interest income shown by the assessee in the return of

income pertaining to his mother. However, the Assessing Officer dismissed the said rectification petition.

4. In appeal, the Id. CIT(A) also did not agree with the contention of the assessee and confirmed the disallowance. The assessee thus has come in appeal before this Tribunal.

5. I have heard the rival contentions of both the parties and gone through the records. As per the provision of section 159 of the Income Tax Act, the income of the deceased person is liable to be assessed in the hands of the legal representative and any proceeding which could have been taken against the deceased may be taken against the legal representative. In view of this, the assessee being legal representative of the assessee and has also since succeeded to the interest income of the deceased had rightly returned the same in his own hands. The corresponding claim of TDS is liable to be allowed in the hands of the assessee against the interest income shown by the assessee in his return of income received from his mother. In view of this, the Assessing Officer is directed to allow the claim of TDS to the assessee accordingly.

6. In the result, the appeal of the assessee stands allowed.

***Kolkata, the 1<sup>st</sup> June, 2022.***

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Dated:01.06.2022.

RS

*Copy of the order forwarded to:*

1. Dipankar Acooli
2. DCIT, Bangalore
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches

