

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 266/Asr/2022**  
Assessment Year: 2020-21

Sh. Navneet Singh  
415-A Basant Avenue  
Amritsar

[PAN: ARJPS 0366H]  
**(Appellant)**

**V.** DCIT/ACIT Circle-1,  
Amritsar

**(Respondent)**

Appellant by Sh. Virkram Dass, Adv.

Respondent by Sh. Ravinder Mittal, Sr. DR

Date of Hearing : 27.04.2023  
Date of Pronouncement : 28.04.2023

**ORDER**

**Per Dr. M. L. Meena, AM:**

This appeal has been filed by the assessee against the order of the Ld. CIT(A) National Faceless Appeal Centre (NFAC), Delhi dated 02.11.2022 in respect of Assessment Year: 2020-21 challenging therein

confirming of an addition of Rs.8,84,661/- on account of disallowance of TDS u/s 43B.

2. At the outset, the Id. counsel for the assessee has submitted that the Id. CIT(A) has erred in law and on facts of the case in confirming the addition of Rs.8,84,661/- on account of disallowance of TDS u/s 43B, since the aforesaid sum of Rs.8,84,661/- has been reduced to Rs.25,400/- by rectification order passed by CPC, Bengluru vide rectification order u/s 154 of the I.T. Act, 1961, dated 03.06.2022 whereby the net payable demand has been reduced to Rs.25,400/- (APB pg. 24 & 25 of the order). The Id. counsel has contended that the said demand has been duly paid by the assessee vide Challan No. 03971 and BSR Code 0014431 dated 07.12.2022 (APB pg. no. 10). He prayed that the issue of the addition made on account of TDS stand settled by way of rectification order passed by the CPC (supra). Hence, the impugned order become infructuous and may be quashed accordingly.

3. Per contra, the Id. DR has not disputed the facts as regard to the demand settled by way of rectification order passed by the CPC(supra).

4. We have heard both the sides, perused the material on record. It is evident from the rectification order passed u/s 154 of the I. T. Act dated

03.06.2022 by CPC, Bengluru, Tax demand was reduced to Rs.25,400/- (APB pg. no. 24 of the rectification order). Further, the assessee without contesting, deposited, the balance tax demand of Rs.25,400/- vide Challan No. 03971 dated 07.12.2022 (APB pg. no. 10). Since, the issue stand settled by way of rectification order passed by the CPC, Bengluru, and therefore, the order passed by the Id. CIT(A) becomes infructuous and accordingly, the appellant assessee request to withdraw this appeal is allowed.

5. Accordingly, the order of the CIT(A) is held to be perverse to the facts on the record and as such quashed.

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

*Order pronounced in the open court on 28.04.2023*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

*\*GP/Sr./P.S.\**

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By Order