

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA JUDICIAL MEMBER**

**ITA No:- 7267/Del/2019  
(Assessment Year: 2014-15)**

ACIT, Circle-11 (1), New Delhi.	Vs.	M/s HCL Infotech Ltd., New Delhi.
<b>PAN No: AADCH0305F</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : Shri Vivek Kumar Upadhyay Sr. DR  
**Assessee by** : Shri Rohit Jain, Adv and  
Shri Hardeep Singh Chawla, Adv.

**Date of Hearing** : 13.09.2023  
**Date of Pronouncement** : 15.09.2023

**ORDER**

**PER N.K. BILLAIYA, AM**

This appeal by the Revenue is preferred against the order of the CIT(A)-4, New Delhi, dated 06.06.2019 pertaining to AY 2014-15.

2. The short grievance of the Revenue is that the CIT(A) erred in allowing interest U/s 244A of the Act, ignoring the facts that the refund was delayed for reasons attributable to the assessee as no claim of TDS was made in the revised return of income.

3. Briefly stated the facts of the case are that the assessee filed its original return of income on 30.11.2014 claiming TDS of Rs. 15,38,86,689/-. The said return was revised and the revised return of TDS was made at Rs. 25,63,61,108/-. Though the claim of TDS was made properly but due to some technical error, the same could not be reflected in the return of income at the appropriate section.

4. Realizing the technical error, the assessee immediately filed a complaint with CPC Bangalore on 04.04.2016, pointing out that the claim of TDS is not appearing in ITR whereas it is reflecting in XML file.

5. On 06.04.2016, the assessee also wrote a letter to the Assessing Officer which reads as under:

6<sup>th</sup> Apr, 2016

The Deputy Commissioner of Income-tax  
Circle 11 (1)  
Central Revenue Building  
New Delhi

Dear Sir,

**Sub: TDS claimed in ITR 6 not reflecting in ITR V for AY 2014-15**

This is to inform you that the assessee had filed the original return of income for AY 2014-15 on 30/11/2014, wherein it had claimed TDS of Rs. 15,38,86,689/-. To claim additional TDS of Rs.10,24,74,419/- the assessee had revised its return of income on 31/03/2016. We have uploaded the Form ITR 6 including the total TDS of Rs.25,63,61,108/-. But when we got the acknowledgement copy i.e. ITR-V, no TDS was appearing there.

Since, now this return is time barred, we are unable to revise our return to claim the TDS amount. The list of party-wise TDS amount is attached herewith for your reference.

We have already lodged a complaint which CPC Bangalore through e-filing portal vide ticket no. 4039829 dated 04/04/2016.

You are kindly requested to allow us the claim of such TDS in our return.

That it is prayed accordingly

Thanking you,  
Yours faithfully,  
For HCL Infotech Ltd.

Ashok R Prabhu  
Authorised Signatory

Encl : as above

1. Acknowledgement of revised return dated 31/03/2016 – Annexure A
2. Copy of tax Computation – Annexure B
3. Party wise list of TDS claimed – Annexure C
4. Screenshot of complaint lodged with CPC.

1. WORK No:	08080410000423	008
2. MONTHLY:	06-04-2016/2014-15	004
3. PAN:	AADCH0305F	001
4. NAME:	HCL INFOTECH L	002
5. AO:	CIRCLE 11(1), DELHI	003

6. In the assessment order dated Nil framed U/s 143(3) of the Act, the AO disallowed the claim of the TDS of Rs. 1,47,50,225/- claimed on deferred revenue but allowed credit for prepaid taxes. On these undisputed facts, it cannot be said that the delay was due to some fault of the assessee and on the given facts, the following findings of the CIT(A) cannot be faulted with:

*"6.1.1 I have considered the facts of the case and position of law. In the present case, vide rectification order passed under section 154 of the Act, assessee was granted credit of TDS amounting to Rs.23,17,39,850/-. However, while computing the refund amount, the AO did not provide the interest under section 244A of the Act.*

*6.1.2 in this regard, the assessee filed appeal before this office claiming that interest under section 244A of the Act.*

*6.1.3. I have considered the rectification order passed as per the rectification order, there is no clear discussion on how the lapse is attributable to the assessee with regard to claim of interest under section 244A. From the submission made by the appellant as reproduced above, it is clear that appellant is entitled to interest under section 244A of the Act. The appellant has promptly lodged a complaint with CPC and AO about non-appearance of TDS in the acknowledgment of I.T.R. Therefore, in view of the facts, the assessee is entitled to interest under section 244A of the Act as there is nothing on record, which proves that the interest should have been withheld on account of lapse on the part of assessee. In light of same, the AO is instructed to consider the claim of the assessee of interest under section 244A of the Act and pass the necessary appeal effect orders. The ground is treated as allowed."*

7. Since no error and infirmity is found in the aforementioned findings of the CIT(A), the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 15.09.2023

**Sd/-**  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

Dated: 15/09/2023.  
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	13.09.23
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	