

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.713/Kol/2023
Assessment Year: 2022-23

Ravi Khaitan.....Appellant
10/D/2, Ho Chi Minh Sarani,
Kolkata- 700071.
[PAN: AGBPK2281N]

vs.

DCIT, Circle-7(1), Kolkata..... Respondent

Appearances by:

Shri K. K. Khemka, Advocate, appeared on behalf of the appellant.

Shri P. P. Barman, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 30, 2023

Date of pronouncing the order : November 21, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 10.07.2023 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 assessee in this appeal has contested the action of the CPC in not giving credit of TCS deducted of Rs.1,101,759/- and Rs.1,48,456/- deducted by banks and duly appeared in Form 26AS.

3. The ld. CIT(A) in the impugned order has noted the facts as under:

"The assessee filed income tax return on 29.09.2022 at total income of Rs.94,32,160/- and claimed tax paid Rs.30,02,618.00. CPC assessed at Rs.94,32,160.00 but allowed payments of Rs.29,83,831.00. CPC did not allow TCS of Rs.1,01,759.00 and Rs.1,48,456.00 deducted by banks even though appearing in 26AS. CPC wrongly stated year of deduction

2020 when as per 26AS transactions date was 30.12.2021 and 25.03.2022. Hence this appeal.”

After considering the submissions of the assessee, the ld. CIT(A) has directed as under:

“Form 26AS has been verified and found that the claimed TCS of Rs.1,48,456/- and 1,01,759/- have been duly shown therein and the related transactions were carried out during the relevant FY. The appellant further submitted that there is no mismatch on the account of TCS shown in the Form 26 AS and claimed in ITR by the assessee. In view of these facts, the AO is directed to verify whether the concerned TCS amount have been credited/paid to the government account and whether the corresponding income has been offered in the income tax return. If the results of these verifications are positive, the A.O is directed to give the claimed credit of TCS as mentioned above. Accordingly, these grounds of appeal are partly allowed.”

4. We find that the ld. CIT(A) has directed the Assessing Officer to verify the contentions of the assessee and if it is found correct then to give credit of the TCS as mentioned above. We do not find any infirmity in the order of the CIT(A) in this respect. Therefore, the appeal of the assessee is hereby dismissed subject to the observation that the Assessing Officer/CPC will consider the claim of the assessee and give the credit of TCS accordingly.

5. In the result, the appeal of the assessee stands dismissed.

Kolkata, the 21st November, 2023.

Sd/-

[गिरीश अग्रवाल /Girish Agrawal]
लेखा सदस्य/Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]
न्यायिक सदस्य/Judicial Member

Dated: 21.11.2023.

RS

Copy of the order forwarded to:

1. Ravi Khaitan
2. DCIT, Circle-7(1), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches