

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'H' BENCH,
NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 386/DEL/2020 [A.Y. 2018-19]

Vivaan Desh Nirman Pvt Ltd
6/1, Asha Kiran, Jaidev Park
East Punjabu Bagh
Delhi

Vs.

The I.T.O
Ward -26 (3)
New Delhi

PAN: AAACV 2237 K

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri Atiq Ahmed, Sr. DR

Date of Hearing : 20.02.2024

Date of Pronouncement : 20.02.2024

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the
ld. CIT(A) - 9, Delhi dated 27.11.2019 pertaining to A.Y. 2018-19.

2. The grievances of the assessee read as under:

"1. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the Assessing Officer (Hereinafter referred to as A.O./CPC, Bangalore") of being not allowing credit for TDS of Rs. 40,21,847/- being TDS u/s 194C deducted by M/ s Zillion Infraprojects Pvt. Ltd.

2. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the A.O./CPC, Bangalore, of being determining additional net tax liability of Rs. 51,30,847/- payable by the appellant.

3. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the A.O. of being interest of Rs. 2,55,432/- charged u/s 234A of the Income Tax Act, 1961.

4. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the A.O. of being interest of Rs. 6,38,580/- charged u/s 234B of the Income Tax Act, 1961.

5. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the A.O. of being interest at Rs. 2,14,988/- charged *vi] s 234C* of the Income Tax Act, 1961 .

6. That on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) has erred both on facts and in law in confirming the action of the A.O. for not granting refund of Rs. 23,950/-.”

3. None attended on behalf of the assessee inspite of notices. We decided to proceed *exparte*.

4. Having heard the *Id. DR*, we have carefully perused the orders of the authorities below. We find that root cause of the quarrel is non reconciliation of income qua tax credit mentioned in Form 26AS.

5. After giving thoughtful consideration, we are of the considered view that this issue needs verification and, accordingly, we restore this issue to the file of the Assessing Officer. The assessee is directed to furnish a reconciliation statement of income tax credit shown in Form 26AS.

6. The Assessing Officer is directed to verify the same and decide the issue afresh after affording reasonable and adequate opportunity of being heard to the assessee.

7. Needless to mention, the levy of interest/penalty would be consequential and the Assessing Officer is directed to levy the same as per provisions of law.

7. In the result, the appeal of the assessee in ITA No. 386/DEL/2020 is allowed for statistical purposes.

The order is pronounced in the open court on 20.02.2024.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 20th FEBRUARY, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)

5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
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	