

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C" 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.1203/Kol/2023
Assessment Year : 2018-19

AMVS Constructions Pvt Ltd.....Appellant
P 243, Block A, Lake Town,
North 24 Parganas, Kolkata-700089.
[PAN: AAKCA4899G]

vs.

ITO, Ward-4(3), Kolkata..... Respondent

Appearances by:

Smt. Vijeta Untiwalia Agarwal, CA, appeared on behalf of the appellant.
Shri Umakant Dhrupati, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 14, 2024

Date of pronouncing the order : March 14, 2024

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 02.08.2022 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The sole grievance of the assessee in this appeal is relating to the non-allowance of TDS credit of Rs.5,96,800/-.

3. The Id. Counsel for the assessee has submitted that the income relating to the aforesaid TDS credits had accrued to the assessee in the preceding assessment year which was offered for taxation. However, the tax deducted by the deductor thereupon, was not deposited by him with the department and the same was not appearing in Form 26AS relating to the preceding year, therefore, the same was not claimed in the

preceding year. However, in the year under consideration, the deductor deposited the TDS, which is reflecting in Form 26AS. She, therefore, has submitted that the assessee may be given credit of TDS deducted, which has duly reflected in Form 26AS.

4. We note that the ld. CIT(A) has observed that the assessee has not furnished the Form 26AS, therefore, he rejected the claim of the assessee. Considering the submissions of the ld. AR, the matter is restored to the file of the Assessing Officer with a direction that the assessee will furnish the Form 26AS before the Assessing Officer, thereafter, after verification of the same, if the deducted amount is reflected in Form 26AS, the Assessing Officer will give credit of the same to the assessee. This order be complied within two months of the receipt of the copy of this order.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Kolkata, the 14th March, 2024.

Sd/-

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

Sd/-

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

Dated: 14.03.2024.

RS

Copy of the order forwarded to:

1. AMVS Constructions Pvt Ltd
2. ITO, Ward-4(3), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches