

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.290/PUN./2024 [E-APPEAL]

Assessment Year 2021-2022

Unnati Construction Private Limited, Office No.214, A-Wing, Parmar Trade Centre, Pune – 411 001. Maharashtra. PAN AAACU9010B	vs.	The DCIT, Circle-12, Aayakar Sadan, Bodhi Tower, Salisbury Park, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Rajendra Agiwal
For Revenue :	Shri Manish Mehta

Date of Hearing :	20.03.2024
Date of Pronouncement :	02.05.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2021-22, arises against the Addl./JCIT(A), Mysore, Mysore's Din and Order No.ITBA/APL/S/250/2023-24/1059427959(1), dated 05.01.2024, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing the sole substantive grievance of the assessee is that both the learned lower authorities have disallowed TDS credit of Rs.15,95,599/- without appreciating the material on record. It is in this factual backdrop that both the learned representatives representing the assessee and the department are very much *ad idem* that the instant issue of

TDS credit more require factual reconciliation at the Assessing Officer's end than substantive adjudication before the tribunal in proceedings u/sec.254(1) of the Act at this stage. Faced with this situation and in the larger interest of justice, I deem it appropriate to restore the instant sole substantive grievance of the assessee back to the learned Assessing Officer in very terms for his afresh appropriate adjudication preferably within three effective opportunities of hearing subject to the rider that it is the assessee's sole risk and responsibility to prove the case in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 02.05.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 02nd May, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.