

**| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER**  
**&**

**SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER**

**I.T.A. No. 564/Mum/2024**

**Assessment Year: 2011-12**

<b>Karunashanker Ramchandra Selot</b> 503, Embassy Apartment Bldg., 15, Shastri Nagar Lokhandwala Andheri West Mumbai - 400053 <b>[PAN: AAYPM9260E]</b>	Vs	<b>Income Tax Officer, Ward -</b> <b>34(1)(5), Mumbai</b>
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**अपीलार्थी/ (Appellant)**

**प्रत्यर्थी/ (Respondent)**

Assessee by : Shri K.A. Vaidyalingan, A/R

Revenue by : Shri Himanshu Sharma, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 03/07/2024

घोषणा की तारीख /Date of Pronouncement: 03/07/2024

**आदेश/ORDER**

**PER NARENDRA KUMAR BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the Addl/JCIT(A)-1, Coimbatore, dt. 19/12/2023 for the Assessment Year 2011-12.

2. The solitary grievance of the assessee is that the Id. CIT(A) erred in confirming the action of the Assessing Officer (AO) for non-granting of credit of advance tax paid.

3. Having heard rival submissions, we have carefully perused the orders of the authorities below. A perusal of Form 26AS downloaded from the IT portal show advance payment of Rs.2,06,000/- is reflected and the date of deposit is 22/03/2011. This credit was denied by the AO and the Id. CIT(A) for the simple reason that the same was not claimed in the original return of income filed.

4. Be that as it may, we are of the considered view that the credit for taxes paid should be allowed to the tax-payer. Therefore, we direct the AO to allow the credit of tax paid after verification.

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

**Order pronounced in the Court on 3<sup>rd</sup> July, 2024 at Mumbai.**

*Sd/-*  
**(RAHUL CHAUDHARY)**  
JUDICIAL MEMBER

*Sd/-*  
**(NARENDRA KUMAR BILLAIYA)**  
ACCOUNTANT MEMBER

Kolkata, Dated 03/07/2024

*SC S/P*

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. □ पीलार्ड / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (□ पील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Mumbai