

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "B" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.546/PUN./2024 [E-APPEAL]  
Assessment Year 2022-2023

Sachin Govind Kelkar, Gangadhar Bungalow, 720/4/5, Laxmi Park Colony, Navi Peth, PUNE. Maharashtra. PIN – 411 030. PAN ACYPK3206E	vs.	The Addl./JCIT(A)-4, KOLKATA.
(Appellant)		(Respondent)

For Assessee :	Smt. Shweta Joshi
For Revenue :	Shri Sourabh Nayak, Addl.CIT

Date of Hearing :	06.08.2024
Date of Pronouncement :	28.08.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal, for assessment year 2022-23, arises against the Addl./JCIT(A)-4, Kolkata, Kolkata's Din and Order No.ITBA/APL/S/250/2023-24/1060031872(1), dated 23.01.2024, in proceedings u/s. 143(1) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. The assessee pleads the following substantive grounds in the instant appeal :

1. *"The Assessing Officer/CPC erred in law and on facts while processing the return of income and providing the*

- intimation under section 143(1) of the Act and denial of TDS credit and raising the demand of Rs.2,69,430/-.*
- 2. The Assessing Officer/ CPC erred in law in not allowing the credit of TDS in the name of the HUF of the Appellant's deceased uncle, though the Appellant who is the legal heir of the property of the HUF and also offered the income from the property to tax while filing the return of income.*
  - 3. The Assessing officer erred in not considering the facts as inherited property belongs to the Appellant and hence, the Appellant also offered the income from the property to tax in his return of income. Merely because the TDS is appearing in the HUF's PAN, the credit of the same cannot be denied.*
  - 4. Under the present case, the said disallowance is arbitrary, unjustified, and unwarranted and needs to be deleted.*
  - 5. The intimation passed by the Assessing Officer/ CPC does not given the full details of the TDS unmatched and hence the same is bad in law and devoid of any merits.*
  - 6. The Assessing Officer erred in levy of interest under section 234A, 234B and 234 C of the Act and the same is not justified.*

*The appellant craves leave to add, alter, amend, modify and or delete any or all of the grounds of appeal mentioned herein above.”*

3. It next emerges with the able assistance coming from both the parties that the main issue herein of the alleged mismatch in TDS credit resulting in demand of Rs.2,69,430/; more requires a factual re-conciliation than this tribunal's detailed adjudication u/sec.254(1) of the Act. The assessee has indeed sought to make-out a case based on mitigating circumstances in the instant appeal that since there are various inconsistencies *qua* the instant issue involving the issue of TDS credit in the HUF as well as individual's case; the matter be sent back to the Field Authorities for their afresh detailed examination.

4. We thus find force in the assessee's instant sole substantive arguments in principle and direct the learned Addl./JCIT(A)-4, Kolkata to re-adjudicate the matter afresh in tune with sec.250(6) of the Act so as to arrive at the assessee's impugned TDS credit as per law, within three effective opportunities of hearing at his own risk and responsibility. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 28.08.2024.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated 28<sup>th</sup> August, 2024  
VBP/-

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Copy to

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

//By Order//

//True Copy //

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