

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**Mumbai “J (SMC)” Bench, Mumbai.**

**Before Smt. Beena Pillai, Judicial Member,  
&  
Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No. 1830/Mum/2024  
(A.Y. 2020-21)**

Rameshkumar Veljibhai Patel, 14/2, Mohannagar Society -2, Nr. Navyug School Naroda Ahmedabad PAN : AMUPP8351K	Vs.	Joint Commissioner of Income Tax (A) – 8 Mumbai
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Deepika Arora (Sr.DR)
Date of Hearing	12.09.2024
Date of Pronouncement	17.09.2024

**ORDER**

**PER SMT. BEENA PILLAI, JM :**

The present appeal arises out of the order dated 4<sup>th</sup> March, 2024 passed by NFAC Mumbai for A.Y. 2020-21 on following grounds of appeal.

“1. The Ld. Addl. / JCIT(A)-8 Mumbai has erred on facts and in law in dismissing the appeal and not allowing the credit of tax deducted by employer from the salary. Therefore, your appellant prays to allow the credit of TDS deducted on salary by the employer company.

2. *Your appellant craves leave to add, alter amend, add / or withdraw any or all the above grounds of appeal.”*

**2. Brief facts of the case are as under:**

2.1 The assessee is an individual and was working with Ambition Mica Ltd. and drew salary income of Rs.45,00,000/- for the year under consideration. It is submitted that, the salary was subjected to TDS by the employer and TDS was collected amounting to Rs.12,15,000/-.

2.2 The assessee filed return of income under Section 139(1) of the Act on 10.02.2021 for year under consideration and was subsequently revised under Section 139(5) on 13.02.2021. In the revised return, the assessee offered total income of Rs.43,26,350/- and claimed TDS credit of Rs.12,15,000/-. As a consequence, there was refund of Rs.60,179/- determined by the assessee. The CPC while processing the said revised return issued intimation under Section 143(1) of the Act on 20.03.2021 wherein the credit of TDS claimed by the assessee amounting to Rs.12,15,000/- was disallowed and demand of Rs.13,51,720/- was raised.

2.3 In response to the said intimation under Section 143(1), the assessee submitted that the employer deducted the TDS from the salary as per the provisions of the Act which is reflected in 26AS which was not considered and a demand was raised by the CPC.

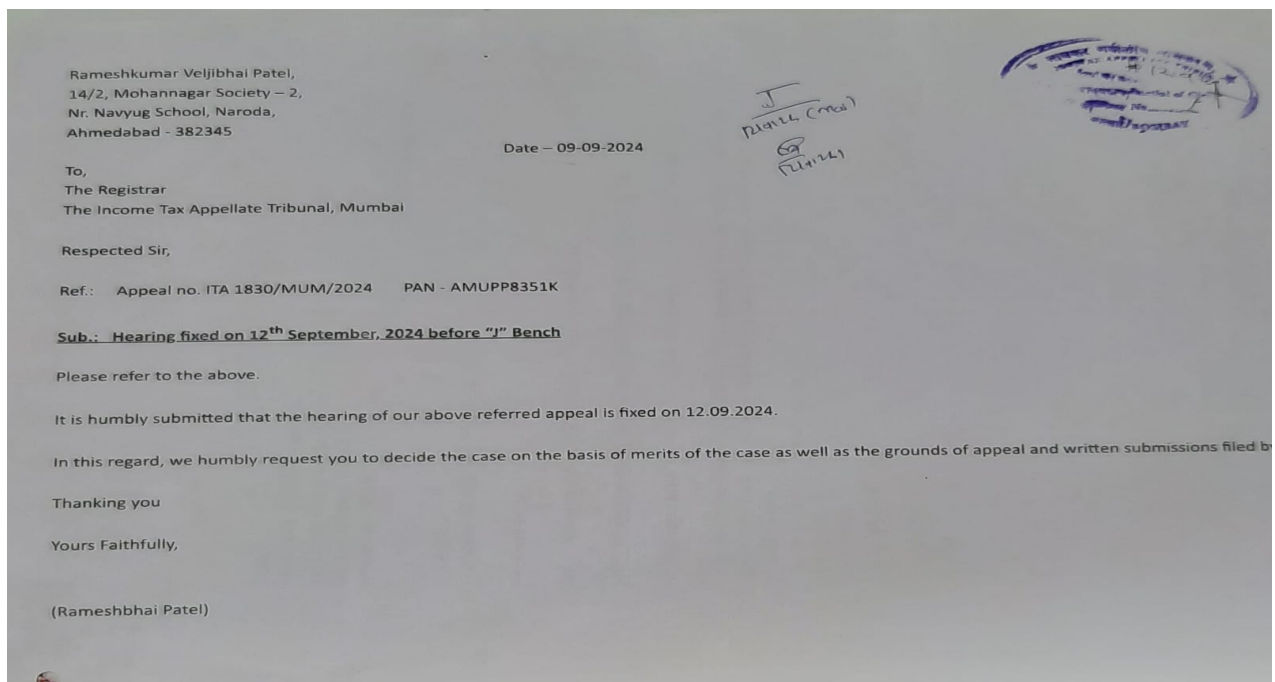
Aggrieved by the intimation under Section 143(1), the assessee preferred appeal before Ld. CIT(A) / NFAC.

3.1 During the course of the appellate proceedings, the assessee reiterated that the TDS deducted is reflected in 26AS and no addition

could be made in respected of same. However, the Ld. CIT(A) / NFAC did not accept the contention of the assessee and rejected the appeal by stating that mere deduction of a TDS amount was not entitled the assessee for credit of the same.

4. Aggrieved by the order of the ld. CIT(A)/NFAC, the assessee preferred appeal before this *Tribunal*.

5. The assessee has filed before this *Tribunal* a letter dated 09.09.2024 stating that the case may be decided on the basis of the grounds of appeal and the written submission filed by the assessee. For the sake of convenience, the letter is scanned herewith.



4.2 On the contrary, the ld. DR relied upon the orders passed by the authorities below.

We have perused the submissions advanced by both sides.

5. From the written submission filed by the assessee placed at pages 1 to 4 of the paper book, it is noted that, the assessee had worked for 9 months in the company from April 2019 to December 2019 and drew total salary of Rs.45 lakh on which TDS of Rs.12,15,000/- was deducted by the employer. The assessee has enclosed the salary slips issued by the employer at pages 13 to 21 of the paper book.

8. It is also noted at page 10 of the paper book Form 26AS has been placed. We note that the authorities below have not verified these details and have summarily rejected the claim of assessee. However, we direct the assessee to furnish Form 16A and a reconciliation statement to support the claim before the Ld. AO. The Ld. AO is directed to verify all these details and consider the claim of assessee in accordance with law. It is also directed that not providing the tax credit to the assessee in respect of TDS that has been deducted is not in accordance with law.

**Accordingly, the grounds raised by the assessee stands partly allowed for statistical purposes.**

**In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.**

Order pronounced in the open court on 17.09.2024

Sd/-  
[RATNESH NANDAN SAHAY]  
ACCOUNTANT MEMBER

Sd/-  
[BEENA PILLAI]  
JUDICIAL MEMBER

MUMBAI, DATED: 17/09/2024  
*Prabhat*