

**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA**

डॉ. मनीष बोरड, लेखा सदस्य

एवं

श्री संजय सरमा, न्यायिक सदस्य

के समक्ष

**Before**

**Dr. Manish Borad, Accountant Member**

**&**

**Shri Sonjoy Sarma, Judicial Member**

**I.T.A. No.598/KOL/2024**

**Assessment Year: 2022-23**

***Deloitte Haskins & Sells***

***13<sup>th</sup> & 14<sup>th</sup> Floor, Building Omega,***

***Bengal Intelligent Park, Block-EP & GP,***

***Sector-V, Salt Lake City, Kolkata-700091.***

***(PAN: AADFD5357J)***

.....

***Appellant***

***Vs.***

***Assistant Director of Income-tax,***

***CPC, Bengaluru..***

.....

***Respondent***

**Appearances by:**

*No one appeared for Appellant.*

*Shri P. P. Barman, Addl. CIT, Sr. DR. appeared for Respondent.*

Date of concluding the hearing : 05.09.2024

Date of pronouncing the order : 27.09.2024

**ORDER**

**Per Dr. Manish Borad, Accountant Member:**

This appeal filed at the instance of the assessee pertaining to the Assessment Year (in short “AY”) 2022-23 is directed against the order passed u/s 250 of the Income Tax Act, 1961 in short the “Act”) by Ld. Commissioner of Income-tax, (Appeals), Addl/JCIT(A)-1, Coimbatore, [in short Ld. “CIT(A)"] dated 23.01.2024 arising out of the intimation framed u/s. 143(1) of the Act by ADIT, CPC Bengaluru dated 13.01.2023 .

2. Grounds of appeal raised by the assessee read as under:

*“1. The order of the Ld. CIT(A) is erroneous both on facts and in law.*

*2. The learned CIT(A) erred in not directing the Ld. AO to allow credit for Tax Deduction at Source [TDS] of Rs.1,350 (Rs.5,400 less Rs.4,050) against TAN SHLM01225A.*

*2.1. The learned CIT(A) erred in holding that TDS of Rs.1,350 (Rs.5,400 less Rs. 4,050) against TAN SHLM01225A is paid by the appellant.*

*3. The learned CIT(A) erred in not directing the learned AO to allow credit for TDS of Rs.4,80,000 claimed against TAN CALB19171F.*

*3.1. The learned CIT(A) erred in holding that CPC has accepted the claim of the appellant and there is no mistake in the intimation issued under section 143(1) of the Act. The learned CIT(A) ought to have appreciated that CPC has not allowed credit for TDS of Rs.4,80,000.*

*3.2. The learned CIT(A) ought to have directed the AO to allow TDS credit of Rs. 4,80,000.*

*4. The learned CIT(A) erred in directing the AO to charge interest as per Act.*

*5. General*

*5.1. Each one of the above grounds of appeal is without prejudice to the other.*

*5.2. The appellant reserves the right to amend, alter or add to the grounds of appeal.”*

3. When the case was called for hearing, none appeared on behalf of the assessee though notice for hearing has been sent through RPAD. However, considering the grounds raising sole issue for not granting TDS credit it was decided to hear the appeal on the basis of available records with the assistance of Ld. Dr.

4. Ld. Dr vehemently argued supporting the orders of the lower authorities.

5. We have heard the Ld. DR and carefully perused the material placed before us. We observe that the assessee is a partnership firm engaged in the profession of accounting and taxation work. Return for AY 2022-23 submitted on 14.10.2022 declaring total income at Rs.7,26,62,130/-. In the intimation order u/s. 143(1) of the Act, assessee claimed TDS of Rs.2,32,10,725/- but CPC granted the credit for only Rs.2,26,43,325/-. Assessee challenged the order of CPC before Ld. CIT(A) and partly succeeded. Before us, grievance of the assessee is that firstly, TDS credit of Rs.1350/- deducted by the payer bearing TAN No. SHLM01225A and TDS credit of Rs.4,80,000/- deducted by payer bearing TAN No. CALB19171F has not been allowed. We observe that TDS credit is granted by CPC based on the TDS amount reflected in Form 26AS under the PAN of the assessee when the person deducting tax, deposits in government treasury and files the quarterly TDS return giving information about payer and its PAN along with nature of payment and tax deducted thereon. Thus, details after being verified by revenue authorities automatically get reflected in Form 26AS available on the income tax portal. Since the assessee has not been allowed the TDS credit of the alleged sum of Rs.4,81,450/-, we deem it appropriate to restore the matter to the file of the Ld. Jurisdictional AO who after affording reasonable opportunity to the assessee shall examine the details of TDS credit available with the assessee on the basis of records appearing on the income tax portal and if the claim of the assessee is found to be correct, the credit of alleged TDS amount may be granted to the assessee.

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

Order is pronounced in the open court on 27<sup>th</sup> September, 2024.

Sd/-  
(Sonjoy Sarma)  
Judicial Member

Sd/-  
(Dr. Manish Borad)  
Accountant Member

Dated : 27.09.2024

*J.D. Sr. PS.*

*Copy of the order forwarded to:*

1. **Appellant – Deloitte Hskins & Sells**
2. **Respondent – ADIT, CPC, Bengaluru**
3. CIT(A)-1, Coimbatore
4. Pr. CIT-
5. Departmental Representative
6. Guard File.

*True copy*

By order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata