

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 1992/Del/2024 : Asstt. Year : 2014-15

Brijbasi Fire Safety Systems Pvt. Ltd., A-28, Basement, Hauz Khas, New Delhi-110016	Vs	Income Tax Officer, Ward-5(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AABCB0474D		

**Assessee by : Sh. Naresh Agarwal, CA
Revenue by : Sh. Poojan Rana, Sr. DR**

Date of Hearing: 19.11.2024	Date of Pronouncement: 05.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2014-15, arises against the order of Addl/JCIT(A)-2, Pune dated 12.03.2024 in DIN & Order No. ITBA/APL/S/250/2023-24/1062490948(1) in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.
3. The assessee pleads the following substantive grounds in the instant appeal:

"1. Whether the learned CIT(A) was right in holding that the appeal filed before him was time barred by more than 8 year. In view of the facts that the assessee has not received any assessment order neither on mail nor through postal department.

2. Whether the CIT (A) was right in not taking other grounds of appeal in view of the dismissal of appeal on the ground that the same has been filed by the assessee.

3. Whether CPC or the assessing officer was right in not allowing the TDS of Rs. 190000.00 to the assessee in A. Y. 2014-15 because it was deducted in A. Y. 2013-14 and appearing in 26AS of A. Y. 2013-14. However the assessee has claimed the same in A. Y. 2014-15 as per Rule 37BA(3)(i) of the Income Tax Rules 1962 as the income in respect of this certificate has been accounted for in A. Y. 2014-15."

4. Learned counsel representing assessee only press for its third substantive ground that both the lower authorities herein have erred in law and on facts in not allowing TDS credit of Rs.1,90,000/- in A.Y. 2014-15 on the ground that the same had been deducted in preceding assessment year 2013-14 as per its Form 26AS. He quotes Rule 37BA(i) of the Income Tax Rules, 1962 on the ground that the relevant certificate to this effect has been issued in A.Y. 2014-15 and therefore, we ought to allow the taxpayer's sole substantive grievance raised in this appeal on merits.

5. The Revenue's case on the other hand is that the learned lower authorities have rightly disallowed TDS credit as per the assessee's Form 26AS issued for A.Y. 2013-14.

6. Faced with this situation, we are of the considered view that the assessee's instant sole substantive ground more requires the Assessing Officer's factual verification than our substantive adjudication since involving mismatch of TDS credit details. We order accordingly and direct the learned Assessing Officer to examine instant issue afresh as per law in three effective opportunities. No other ground or arguments has been pressed at this stage.

7. This assessee's appeal is allowed in above terms.
Order Pronounced in the Open Court on 05/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 05/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR