

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.2185/Bang/2024
Assessment Year: 2022-23

Satish Viswanathan No.34/002, Mantri Residency Bannerghatta Road Bangalore 560 076 Karnataka PAN NO : ADCPV1900D	Vs.	DCIT Circle-4(3)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Sri Satish Chandran, A.R.
Respondent by	:	Sri V. Parithivel, D.R.

Date of Hearing	:	19.12.2024
Date of Pronouncement	:	23.12.2024

O R D E R

PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:

Present appeal of the assessee is arising from the order of Id. CIT(A) dated 19.9.2024 having DIN & Order No.ITBA/APL/S/250/2024-25/1068858771(1) relates to assessment year 2022-23.

2. Brief facts of the case are that the assessee is an individual filed his return of income and claimed the credit of TDS amounting to Rs.4,49,894/-. However, the credit of TDS was not appearing in Form 26AS of the Income Tax. The CPC system, Bangalore vide intimation dated 9.1.2023 raised a demand of Rs.4,61,930/-, disallowing the credit of TDS claimed by the assessee.

3. Aggrieved with the order of CPC, assessee preferred appeal before the ld. CIT(A). However, nobody appeared before the ld. CIT(A). The ld. CIT(A) on the basis of the submissions made before him dismissed the appeal of the assessee.

3.1 Now the assessee has come up in appeal before us and has raised 5 grounds of appeal. However, the solitary issue is whether the assessee is entitled for the credit of TDS not reflected in the 26AS but appearing in TDS certificate, issued by the employer of the assessee.

4. Ld. Counsel for the assessee contended that the assessee would file the TDS certificates with AO for verification and hence the matter may kindly be restored to the file of AO for deciding afresh in accordance with law. Ld counsel further submitted that now 26AS is also updated by the department.

5. The ld. D.R. contended that the assessee will have to prove the deposit of TDS by the employer in the government treasury, in respect of the salary paid to the assessee.

6. We have considered the rival submissions and perused the material available on record. We are of the view that the matter requires fresh consideration at the end of AO to verify the availability of TDS credit to the assessee. The AO will also look the fresh position of TDS credit in the 26AS and also examined the certificate of TDS given by employer of the assessee. The ld. AO will decide the issue in accordance with law. The matter is restored to the file of AO as indicated by us. Needless to say that the AO will provide sufficient opportunities to the assessee in accordance with law.

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

Order pronounced in the open court on 23rd Dec, 2024

Sd/-
(Prashant Maharishi)
Vice President

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 23rd Dec, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.