

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.163/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2022-23)

Sh. Keshav Singh Rana M/s Rana Transformers Madhav Vihar Colony IGLAS Road, Hathras 204101	बनाम/ Vs.	ITO 4(3)(4) Hathras
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ADWPR-1692-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Pankaj Gargh (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	13-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	28.03.2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2022-23 arises out of an order of learned Addl. / Joint Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-02-2024 in the matter of an intimation issued by CPC u/s 143(1) on 17-02-2023 wherein CPC granted TDS credit of Rs.0.43 Lacs only as against Rs.5.09 Lacs as claimed by the assessee in the return of income. The Ld. CIT(A) noted that TDS credit was not available in Form No.26AS and accordingly, confirmed the action of CPC against which the

assessee is in further appeal before us. The assessee failed to make any submissions during appellate proceedings.

2. The Ld. AR explained that the assessee is a government contractor. The contractee have deducted TDS at the time of making payment. However, the assessee has declared sales turnover on mercantile basis. The Ld. AR also stated that the credit of Rs.5.09 Lacs is available in Form 26AS and all the contractual receipts have been offered to tax on mercantile basis.

3. Having considered the facts of the case, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication in the light of above submissions as made by Ld. AR. The assessee is directed to substantiate its case.

4. The appeal stands allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 28.03.2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA