

|आयकर अपीलीय न्यायाधिकरण न्यायपीठ, मुंबई|
**IN THE INCOME-TAX APPELLATE TRIBUNAL "E" BENCH,
MUMBAI**
BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
&
SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 5979/MUM/2024
(निर्धारण वर्ष / Assessment Year :2011-12)

DCIT-1(3)(1), Mumbai Room No. 540, 5 th Floor, Aayakar Bhavan, M.K. Road, Churchgate, Maharashtra-400020	v/s. बनाम	TATA Communications Ltd. Videsh Sanchar Bhavan, Mahatma Gandhi Road, Fort, Mumbai GPO, Maharashtra-400001
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AAACV2808C		
Appellant/अपीलार्थी	..	Respondent/प्रतिवादी

निर्धारिती की ओर से /Assessee by:	Shri Nitesh Joshi
राजस्व की ओर से /Revenue by:	Shri Hemanshu Joshi

सुनवाई की तारीख / Date of Hearing	03.06.2025
घोषणा की तारीख/Date of Pronouncement	05.06.2025

आदेश / O R D E R

PER NARENDRA KUMAR BILLAIYA [A.M.]:-

This appeal by the revenue is preferred against the order dated 22.08.2024 by NFAC, Delhi pertaining to AY 2011-12.

2. The grievance of the revenue reads as under:

“Whether on the facts and in the circumstances of the case and in law, the CIT(A) was justified in allowing the appeal of the assessee on the ground of credit against physical TDS certificate to the extent of Rs. 7,78,54,395/- which were not appearing in 26AS on TRACES site and the Ld. CIT(A) has neither give any direction to verify TDS nor any specific comments on this issue whether those were verified at the stage of first appeal proceedings.”

3. Briefly stated facts of the case are that an assessment was framed u/s 143(3) r.w.s. 92CB(3) of the Act vide order dated 21.03.2018. While allowing tax credit, AO denied the TDS credit, which was supported by physical certificates amounting to Rs 4,87,05,943/-. The assessee agitated the matter before CIT(A), and the CIT(A) drawing support from the decision of the Hon’ble Delhi High Court in the case of *Court On Its Own Motion v/s CIT in WP (Civil) 2659/2012 order dated 14.03.2013* held that once a valid TDS certificate had been produced, the AO is directed to give the credit to TDS as claimed by the assessee.

4. Before us, the DR strongly contended that without verifying the facts, the TDS credit cannot be allowed and prayed for the modification of the finding of the CIT(A).

5. Per contra, the counsel strongly stated that once the tax credit is supported by valid TDS certificate, there is no question of any verification and denial. In support of his contention, strong reliance was placed on the decision



of the coordinate bench in *ITA Nos. 852 and 853/Mum/2014 for AY 2010-11 and 2011-12*. The counsel pointed out that the said order of the coordinate bench has been upheld by the Hon'ble High Court of Bombay in *ITA Nos. 1745 & 1746 of 2016* by order dated 22.01.2019.

6. We have given a thoughtful consideration to the order of the authorities below and have carefully perused the decisions relied upon by the counsel. The entire quarrel revolves around the denial of TDS credit supported by the physical certificates amounting to Rs. 4,87,05,943/-. It is a fact that if the credit is claimed by filing physical TDS certificate, the same cannot be denied, as held by the Hon'ble High Court of Delhi (*supra*) and the Hon'ble High Court of Bombay in the case of *Yashpal Sahni 293 ITR 539*. It is equally true that the decision of the coordinate bench mentioned hereinabove has been upheld by the Hon'ble High Court of Bombay mentioned hereinabove.

7. We find that while upholding the order of the coordinate bench, the Hon'ble High Court held that, **“Resultantly, the Tribunal only directed the AO to verify the correct facts and give credit of TDS to the assessee. No question of law arises.”**



8. In the line of the findings given by the Hon'ble jurisdictional High Court (supra), we direct the AO to allow full credit of TDS supported by the physical certificates after verifying the correct facts.

9. With the above modification to the findings of the CIT(A), the appeal of the revenue is allowed.

Order pronounced in the open court on 05.06.2025.

Sd/-

SAKTIJITT DEY

(उपाध्यक्ष/VICE PRESIDENT)

Sd/-

NARENDRA KUMAR BILLAIYA

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 05.06.2025

अनिकेत सिंह राजपूत/ स्टेनो

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

**सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,**

सहायक पंजीकार (Asstt. Registrar)



ITA No. 5979/Mum/2024
A.Y. 2011-12
Tata Communications Ltd.

**आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.**

