

ITA No. 2495/KOL/2024 (A.Y. 2020-2021)

&

ITA No. 2496/KOL/2024 (A.Y. 2021-2022)

Bengal GHG Developers Pvt. Limited

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B' BENCH, KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member  
&  
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No. 2495 & 2496/KOL/2024  
Assessment Years: 2020-2021 & 2021-2022**

***Bengal GHG Developers Pvt. Limited,.....Appellant  
80, Bentinck Street, Lal Bazar,  
Kolkata-700001, West Bengal  
[PAN:AADCB1649Q]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-5(1), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069***

**Appearances by:**

*Shri A.K. Keshari, A.R., appeared on behalf of the  
assessee*

*Shri Kapil Mondal, Addl. CIT, Sr. D.R., appeared on  
behalf of the Revenue*

**Date of concluding the hearing: July 22, 2025**

**Date of pronouncing the order: July 25, 2025**

**O R D E R**

**Per Pradip Kumar Choubey, Judicial Member:-**

The present appeals bearing ITA Nos. 2495/KOL/2024 and 2496/KOL/2024 are directed at the instance of assessee against the orders of Id. Additional/ Joint Commissioner of Income Tax

(Appeals)-2, Vadodara dated 23.10.2024 and 09.10.2024 passed for Assessment Years 2020-2021 and 2021-2022 respectively.

2. Brief facts of the case for **Assessment Year 2020-21** are that the appellant is a Private Company. The appellant during the year filed return of income on 21.01.2021 declaring total income at Rs.1,32,33,423/- and tax liability at Rs.23,97,772/-. The CPC, Bengaluru computed the total income at Rs.1,32,33,423/- keeping the tax liability same. However, the AO, CPC restricted the TDs claim of the appellant of Rs.24,58,869/- to Rs.21,19,577/- only. The appellant sought rectification of the same u/s 154 of the Act. However, the AO, CPC rejected the said rectification application vide order dated 26.10.2022 u/s 154 of the Act.

2.1. Brief facts of the case for **Assessment Year 2021-22** are that the appellant during the year filed return of income on 09.03.2022 declaring total income at Rs.27,25,630/- and tax liability at Rs.20,08,664/-. The CPC, Bengaluru computed the total income at Rs.77,25,630/- and kept the tax liability same. However, the AO, CPC restricted the TDs claim of the appellant of Rs.9,21,997/- to Rs.8,79,022/- only. The appellant sought rectification of the same u/s 154 of the Act. However, the AO, CPC rejected the said rectification application vide order dated 26.10.2022 u/s 154 of the Act.

3. Aggrieved by the said orders, the assessee preferred appeals before the ld. CIT(Appeals), wherein the appeals of the assessee have been dismissed.

4. Being aggrieved and not being satisfied with the orders of ld. Addl./JCIT(Appeals), the ld. Authorized Representative of the assessee submitted before us that due to the technical error and error in writing wrong alphabet in PAN credits of TDS of Rs.3,39,292/- (for AY 2020-21) and Rs.42,975/- (for AY 2021-22) were not done by the CPC for the instant assessment years. The submission of the ld. A.R. is that the appeals be remitted back to the file of ld. Assessing Officer for fresh consideration as the error in writing wrong alphabet in some of the PAN credits cannot be denied as it is a human error.

5. The ld. Departmental Representative did not raise any objection in remitting the matter back to the file of ld. Assessing Officer for fresh consideration.

6. Upon hearing the submissions of the ld. Counsel of the respective parties and on perusal of the orders of lower authorities, the bone of contention and issue of appeal is not allowing the TDS of Rs.3,39,292/- (**for AY 2020-21**) as the TDS allowable as per 26AS of the said assessment year was Rs.24,58,869/- but the TDS allowed to the tune of Rs.21,19,577/-, i.e. short TDS of Rs.3,39,292/-, even though as per 26AS, the same amount of Rs.24,58,869/- was appearing and rightfully allowable to the

assessee-company. But due to technical error and error in writing wrong alphabet in PAN credit of TDS of Rs.3,39,292/- was not by CPC for the instant assessment year.

Similarly the bone of contention and issue of appeal is not allowing the TDS of Rs.42,975/- (**for AY 2021-22**) as the TDS allowable as per 26AS of the said assessment year was Rs.9,21,997/- but the TDS allowed to the tune of Rs.8,79,022/-, i.e. short TDS of Rs.42,975/-, even though as per 26AS, the same amount of Rs.9,21,997/- was appearing and rightfully allowable to the assessee-company. But due to technical error and error in writing wrong alphabet in PAN credit of TDS of Rs.42,975/- was not by CPC for the instant assessment year.

6.1. We find substance in the arguments of the ld. Counsel for the assessee that the objective of statute and constitution is not to punish the assessee for error of omission not done with malafide and intentional motive. It is also pertinent to mention here that due to technical fault and omission, some claim is omitted that does not mean the end of lawful claim of the assessee. Keeping in view the above facts and in the interest of justice, we are inclined to restore both the appeals of the assessee to the file of ld. Assessing Officer for fresh consideration. The ld. Assessing Officer is also directed to consider the appeals of the assessee after hearing the assessee and pass fresh order as per law. If the assessee is entitled to claim, the ld. Assessing Officer shall pass order accordingly.

**7. In the result, both the appeals of the assessee are allowed for statistical purposes.**

Order pronounced in the open Court on 25/07/2025.

Sd/-  
**(Rajesh Kumar)**  
**Accountant Member**

Sd/-  
**(Pradip Kumar Choubey)**  
**Judicial Member**

**Kolkata, the 25<sup>th</sup> day of July, 2025**

*Copies to :(1) Bengal GHG Developers Pvt. Limited,  
80, Bentinck Street, Lal Bazar,  
Kolkata-700001, West Bengal*

*(2) Income Tax Officer,  
Ward-5(1), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069*

*(3) Addl./JCIT(Appeals)-2, Vadodara;*

*(4) CIT - ;*

*(5) The Departmental Representative;*

*(6) Guard File*

**TRUE COPY**

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**