

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.69/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2023-2024)

Manmatha Kumar Mohanty Plot N0- 536(P),Rangani, Dakbunglow Chhak, Mahatab Road, Old Town, Bhubaneswar 751002	Vs	ITO, Ward-2(1), Bhubaneswar
PAN No. : AICPM 6515 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Chitrasen Parida, AR
राजस्व की ओर से /Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	22/09/2025
घोषणा की तारीख/Date of Pronouncement	:	22/09/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. Addl/JCIT (A)-2, Vadodara dated 29/11/2024 passed in Appeal No. Addl/JCIT(A)-2 Vadodara/10026/2022-23 for the assessment year 2023-2024.

2. It was submitted by the ld. AR that the only issue in the assessee's appeal was against the disallowance of TDS by the CPC to an extent of Rs.8,41,372/- on the ground that there is a mismatch between the turnover as disclosed by the assessee and as disclosed in the 26AS form. Ld. AR has filed a reconciliation statement which reads as under :-

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MANMATHA KUMAR MOHANTY
PROP : 1. MK CONSTRUCTIONS (Construction Contractor)
2. MK PROJECT SOLUTION(Architect Firm)

DETAILS OF TURNOVER & TDS AS PER 26AS FOR THE A.Y.2023-24

SL. NO	NAME OF THE DEDUCTORS	GROSS AMOUNT(Rs)	TDS(Rs.)
1	Koushal Kishore Agarwalla (Prop : AUM Assets & Project)	2,48,92,554	4,10,924
2	Odisha udyog infra projects	39,37,47,896	39,37,518
3	Odisha Gramya bank Regional Office	4,83,285	48,329
4	Shree Ganesh Buildcon (P) Ltd	24,53,03,646	24,53,045
5	Shree Ganesh Developers	1,92,69,231	1,92,692
6	Saburi Pannels (p) Ltd	13,143	657
	Total	68,37,09,755	70,43,165

WRONG CALCULATION OF TDS CREDIT BY THE CPC U/S 143(1), (INTIMATION)

SL. NO	PARTICULARS	AMOUNT	AMOUNT	REMARKS
A	TDS AS PER 26AS		70,43,165	PB PAGE-82 TO 94
B	Gross Amount as per 26AS		68,37,09,755	As per above calculation
C	Net Turnover as per accounts :			
	MK Constructions	59,91,93,754		PB PAGE-99
	Interest & Other Income	5,50,291		PB PAGE-99
	MK Project Solution	22,90,000		PB PAGE-105
D	TOTAL	60,20,34,045		
	Add : GST	10,69,41,522		PB PAGE-99 & 105
E	Gross Turnover as per accounts	70,89,75,567	70,89,75,567	
D	CALCULATION OF TDS WRONGLY ALLOWED BY CPC :			
	A/B X D		62,01,793	
			(7043165/683709755 X 602034045)	
E	TDS Disallowed by CPC		8,41,372	

3. The said reconciliation was provided to the Id. Sr. DR, who has examined the same and accepted the fact that the difference in the turnover as disclosed by the assessee in his return and as appearing in the 26AS form is on account of the GST. The assessee has shown net turnover after reducing the GST in the 26AS form. The gross turnover shown which includes the GST of Rs.10,69,41,522/-. If the TDS in respect of said GST is considered then the amount of Rs.8,41,372/- will automatically get adjusted. As it is noticed that the disallowance on the TDS is on account of variation on the turnover on account of GST and the

same has been reconciled, therefore, the AO is directed to grant the assessee the benefit of TDS of Rs.8,41,372/- as claimed by the assessee.

4. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 22/09/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 22/09/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant- Manmatha Kumar Mohanty
Plot N0- 536(P),Rangani, Dakbunglow Chhak,
Mahatab Road, Old Town, Bhubaneswar 751002
2. प्रत्यर्थी / The Respondent- ITO, Ward-2(1),
Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack