

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 2682/Del/2025 : Asstt. Year: 2024-25

Harjas Logic Systems Pvt. Ltd., L-8, Beekay House, Green Park Extn. New Delhi-110016 (APPELLANT)	Vs	DCIT, Circle-10(1), New Delhi-110001 (RESPONDENT)
PAN No. AABCH5125K		

Assessee by : Sh. Akshat Aggarwal, CA
Revenue by : Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing: 16.10.2025	Date of Pronouncement: 16.10.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2024-25, arises against the Addl./JCIT(A)-4, Mumbai's DIN & order No. ITBA/APL/S/250/2024-25/1073851946(1) dated 28.02.2025, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. The assessee pleads the following substantive grounds in the instant appeal:

"1. The Ld. CIT(A) has erred in law and on facts while passing the order not allowing the TDS credit of Rs. 18,73,263 is bad in law and on facts in view of the provision of section 205, 203 and 200 and raising a

demand from the appellant inspite of the fact that TDS has been duly deducted by the tenant is not justified.

2. The appellant craves for leave to alter, amend, waive, modify, vary, delete and/or add to the aforesaid grounds of appeal and prays for appropriate relief on the basis of the above said ground and/or such other relief as may be allowed to be urged by leave."

4. It next transpires during the course of hearing with the able assistance coming from both the parties that the assessee's sole substantive ground herein seeks to claim TDS credit *qua* it's tenants rental income/receipt paid after due deduction thereof. Both the learned lower authorities have admittedly denied the same for want of necessary details.

5. That being the case, we are of the considered view that the instant sole issue of TDS credit more requires afresh factual verification in reconciliation then a substantive adjudication in section 254(1) second appellate proceedings before the tribunal. We accordingly deem it appropriate to restore the assessee's above sole substantive ground back to the learned assessing authority for it's afresh appropriate adjudication in very terms therefore.

6. All other issues between the parties are kept open at this stage.

7. This assessee's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 16/10/2025.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 16/10/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR