

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR

BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER AND
DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER

ITA No. 627/Jodh/2024
(Assessment Year 2023-24)

Shri Amrit Lal Jain, Main Bazar, Rani – 306115. PAN No. AASPJ4963F	Vs.	ITO, Sumerpur.
Assessee by	None (Written Submission)	
Revenue by	Shri Arvind Kumar Gehlot, Addl. CIT(DR)	
Date of Hearing	07.10.2025.	
Date of Pronouncement	30 10 .2025.	

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ORDER

DR. MITHA LAL MEENA, A.M.:

This appeals by the assessee is directed against the order of the Commissioner of Income Tax, Appeals, ADDL/JCIT(A)-1, Vadodara, [hereinafter referred to "the JCIT appeal"] for the Assessment Year 2023-24 challenging sole and common issue regarding confirming disallowance of the claim of TDS, u/s 194Q of the Act.

2. None attended for the assessee. However, a written submission was filed on record with the request to adjudicate the appeal on the issue of allowing the TDS credit of Rs. 31,548/- claimed u/s 194Q of the Act in the return of income after considering the written submission.



4. We have heard the Id. DR for the Department who submitted that the appeal of the assessee is covered matter by the Coordinate Jodhpur Bench in several cases of Kaccha Adatiya on parity of the facts.

5. Recently, in the case of Ratnesh Garg Vs. ITO, in ITA No. 589/Jodh/2024 for the Assessment Year 2022-23 on identical issue on parity of the fact the coordinate bench has observed as under:

7. *Having heard both the sides and perusal of record, we find that AO/CPC has not allowed the full claim of the TDS due to the mismatch of total receipt in ITR and Form-26AS. In this respect, appellant in his submission before Ld. CIT(A) and before us has submitted that he is a "Kaccha Arhatia" registered with Rajasthan Krishi Upaj Mandi and works as a middleman. As per the Circular No. 452(F.No. 201/3/85-/T(A-//)], dated 17.03.1986) the aforesaid Kaccha Arhatia acts only as an agent of his constituent and never acts as a principal.*

8. *The JCIT(A) has not appreciated the facts of the case in right perspective. Considering the peculiar facts of the present cases, the matter is required to be restored to the AO for limited purpose with the direction to examine the contents of the Form 26AS at the time of giving appeal effect and give credit of TDS mismatch claimed subject to provision of section 199 of the I. T. Act and rule 37BA of the I. T. Rules. Thus, the AO has to verify the total receipts shown in 26AS and ITR and give credit of TDS to the appellant if the corresponding income has been offered either by the assessee, the Kachha Adatiya or its principle by for taxation in his income tax return in the relevant year after due verification.*

9. *Without prejudice to above, it is pertinent to mention that appellant is being a kachha arahitia involved in selling crops on behalf of farmers and therefore, only gross commission has to be considered for the purpose of computing the turnover in the light of aforementioned CBDT Circular 452 of 1986 dated 17.03.1986 while computing tax liability. It is clarified that the short credit of TDS granted in respect of TDS deducted against his own PAN is dependent upon the filing of TDS statement by the deductor as mandated u/s 199 and rule 37BA(1). If there is any mismatch in the TDS claim as per the return vis-a-vis the TDS statement filed by the deductor. The assessee has been allowed due liberty by the LD. JCIT(A) that the TDS statement can be rectified by getting appropriate corrected TDS statement issued filed by the deductor.*

10 *Considering the factual matrix of the case and the CBDT Circular 452 of 1986 dated 17.03.1986, we direct the AO to examine and verify the contents of the Form 26AS at the*



time of giving appeal effect and give credit of TDS mismatch if any, to the appellant assesses.

6. Following the Coordinate Bench decision on parity of facts, and the CBDT Circular 452 of 1986 dated 17.03.1986, we direct the AO to examine and verify the contents of the Form 26AS at the time of giving appeal effect and give credit of TDS mismatch if any, to the appellant assesses.

7. Thus, the captioned appeal of the assessee is allowed in the manner discussed as above.

Order pronounced on...30.../10.../2025 in the open court.

- Sd -

(LALIET KUMAR)
JUDICIAL MEMBER

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Dated : 30.../10.../2025

- Sd -

(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER



Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.

