

INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)

ITA No. 323/AGR/2025
(Assessment Year: 2011-12)

Pankaj Sujoria, A-481, Mansarovar Colony, Shahpura, Bhopal, MP	Vs.	ITO, Ward-1(1), Gwalior
(Appellant)		(Respondent)
PAN: ARZPS0280L		

Assessee by :	None
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	17/11/2025
Date of pronouncement	26/11/2025

ORDER

1. The appeal in ITA No. 323/AGR/2025 for AY 2011-12, arises out of the order of the Jr. Commissioner of Income Tax (Appeals)-1, Mumbai [hereinafter referred to as 'Id. JCIT(A)', in short] dated 03.01.2025 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 22.11.2018 by the Assessing Officer, ITO, Ward-2(3), Gwalior (hereinafter referred to as 'Id. AO').
2. At the outset, I find that there is a delay in filing of appeal by the Assessee before this Tribunal by 78 days. Considering the reasons adduced in the condonation petition, I am inclined to condone the delay in the interest of substantial justice and admit the appeal of the Assessee for adjudication.
3. The only effective issue to be decided in this appeal is challenging the action of the lower authorities in not granting the credit for TDS of Rs 32,318/-.

4. I have heard the rival submissions and perused the materials available on record. I find that the Assessee had not filed his return of income under section 139 of the Act for the assessment year 2011-12. Based on the information received that Assessee had made time deposit amounting to Rs 2,50,000/- in bank account during the year under consideration, the case of the Assessee was sought to be reopened under section 147 of the Act vide issuance of notice under section 148 of the Act on 28-03-2018 which was duly served on the Assessee on 31-03-2018. No return has been filed by the Assessee in response to notice issued under section 148 of the Act. Ultimately, the reassessment stood completed under Section 144 r.w.s 147 of the Act on 22-11-2018 taxing the salary income received from Reliance Communications Limited in the sum of Rs. 4,61,009/- as per Form 26AS of the Assessee. While doing so, the Learned AO did not give credit of TDS on salary of Rs. 32,318/- which is duly reflected in the very same Form 26AS of the Assessee. This action of the Learned AO was upheld by the Learned NFAC endorsing the gross injustice carried out by the Learned AO. When the very basis of making the addition is by placing reliance on Form 26AS of the Assessee, which contains both the salary figure as well as the TDS on salary figure thereon, the Learned AO ought to have granted credit for TDS in the sum of Rs. 32,318/- while taking the salary income figure from the very same Form 26AS. Hence, we direct the Learned AO to grant credit of TDS of Rs. 32,318/- to the Assessee and re-compute the tax liability of the Assessee. Accordingly, the Ground Nos. 2 and 3 raised by the Assessee are hereby allowed.

5. Since relief is granted to the Assessee on merits, the adjudication of other grounds raised by the Assessee become academic in nature and hence they are left open.

6. In the result, the appeal of the Assessee is allowed.

Order pronounced in the open court on 26/11/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 26/11/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi