

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JM

ITA No. 5765/Mum/2025
(Assessment Year: 2021-22)

Amar Mahavir Singh Panghal A-7, Flat No. 101, Loknagri Complex, Thane - 421506.	Vs.	Deputy CIT (1), Kalyan
PAN/GIR No. AAWPP3993K		
(Appellant)	:	(Respondent)

Assessee by	:	Ms. Prajakta Chougule (Virtually present)
Respondent by	:	Shri A. M. K. Mahadevan, SR. DR

Date of Hearing	:	19.11.2025
Date of Pronouncement	:	27.11.2025

ORDER

Per Narender Kumar Choudhry, J M:

This appeal has been preferred by the Assessee against the order dated 08.07.2025, impugned herein, passed by the ADDL/JCIT(A)-7, Delhi/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2021-22.

2. In this case, the CPC/AO vide order dated 11.01.2022 processed the return filed by the assessee on dated 18.12.2021, declaring total income at Rs. 12,35,760/- and determined the total tax liability of Rs. 1,90,557/-, which was discharged by way of TDS credit of Rs. 2,00,000/- as claimed by the Assessee and also made the disallowance of the TDS credit amounting to Rs. 2,00,000/-



mainly on the reason that the employer of the assessee (i.e., Tops Security Services and Solutions Ltd.) though deducted TDS on salary before crediting the amount in assessee's bank account, however, not deposited the TDS credit to the Government, as a result, TDS deducted from the assessee's salary was not reflecting in form 26AS of the assessee for the year under consideration.

3. Thus, the assessee in order to get the relief of this TDS credit, raised various issues with its employer on multiple times and requested the employer to ensure necessary compliance, so that TDS credit can be reflected in the form to 26AS of the assessee, however, of no avail and therefore finding no option, the assessee filed first appeal before the Ld. Commissioner against the said intimation dated **11.01.2022** u/s. 143(1) of the Act, but with a delay of 981 days in filing of the 1st appeal before the Ld. Commissioner. The Ld. Commissioner ultimately dismissed the appeal of the Assessee in limine for want of limitation.

4. The assessee's Counsel at the outset has demonstrated the fact that the Ld. Commissioner before deciding the appeal of the Assessee in limine, has not issued any notice and/or opportunity of being heard to the assessee, which resulted into denial of justice.

5. This Court observe from the body of the impugned order that it nowhere appears as to whether any notice for the date of hearing and/or opportunity has been afforded to the assessee, while adjudicating this appeal, though mentioned date of hearing as 24.01.2025 in the caption and therefore, considering the peculiar facts and circumstances for just and decision of the case and substantial justice and as the assessee remained unrepresented due



to denial of opportunity, this Court is inclined to remand the instant case to the file of Ld. Commissioner for decision afresh, while affording reasonable opportunity of being heard to the assessee.

6. Thus, the case is remanded to the file of the Ld. Commissioner for decision afresh, while affording reasonable opportunity of being heard to the assessee.

7. The assessee is also directed to file the relevant documents, if any, in support of condonation of delay of 981 days in filing of first appeal before the Ld. Commissioner.

8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27.11.2025

Sd/-
(NARENDRA KUMAR CHOUDHARY)
JUDICIAL MEMBER

Mumbai; Dated: 27.11.2025
Karishma J. Pawar, SR. PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai