

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “B” BENCH: NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.5360/Del/2024  
[Assessment Year : 2022-23]**

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| Renew Surya Vihaan Pvt.Ltd., 10 <sup>th</sup> Floor, Ansal Chambers-II, Bikaji Cama Place, New Delhi-110066<br><b>PAN-AAKCR0875K</b> | vs                                | CIT,<br>National Faceless Appeal Centre (NFAC),<br>Delhi |
| <b>APPELLANT</b>   |                                   | <b>RESPONDENT</b>  |
| <b>Assessee by</b>   | Shri Kashish Gupta, CA            |  |
| <b>Revenue by</b>  | Shri Rajesh Kumar Dhanesta, Sr.DR |  |
| <b>Date of Hearing</b>   | 17.11.2025                        |  |
| <b>Date of Pronouncement</b>   | 16.01.2026                        |  |

**ORDER**

**PER MANISH AGARWAL, AM :**

The present appeal is filed by the assessee against the order dated 26.09.2024 by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld. CIT(A)”] in Appeal No. NFAC/2021-22/10386346 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the rectification order dated 03.06.2024 passed u/s 154 of the Act pertaining to Assessment Year 2022-23.

2. Brief facts of the case are that assessee company is engaged in the business of generation of power through non-conventional and renewable energy resources and filed its return of income on 27.09.2022, declaring total income of INR 1,35,03,130/-. The return of income was processed in terms of intimation order u/s 143(1) of

the Act dated 13.05.2023. The CPC, Bangalore/AO partially accepted the response of the assessee of defective notice and, did not made any additions to the income however has reduced the amount of TDS claimed. Assess filed an application u/s 154 of the Act which was rejected vide order dt. 3.6.2024.

3. Against the said order, assessee filed an appeal before Ld. CIT(A) who vide order dated 26.09.2024, dismissed the appeal of the assessee.

4. Aggrieved by the order of Ld. CIT(A), assessee is in appeal before the Tribunal by taking following grounds of appeal:-

1. *“That on facts and circumstances of the case and in law, the CIT(A) erred in upholding the rectification order passed by the Central Processing Centre ("CPC") under section 154 of the Act thereby upholding the rejection of grant of TDS credit of INR 1,58,90,732 to the Appellant.*
2. *That on facts and circumstances of the case and in law, the CIT erred in upholding the rectification order passed by CPC holding that the issue involved does not constitute a "mistake apparent from the record" within the meaning of Section 154 of the Act.*
3. *That on facts and circumstances of the case and in law, the CIT(A) erred in not appreciating that rejection of grant of TDS credit by CPC vide intimation under section 143(1) of the Act is bad in law and contrary to the provisions of law.*
4. *That on facts and circumstances of the case and in law, the CIT(A) erred in summarily upholding the rejection of claim of TDS credit without appreciating the reason for difference between income offered by the Appellant in its return of income and as reflected in Form 26AS.”*

5. In support to all the grounds of appeal, before us, ld. AR for the assessee submits that CPC while processing the return of income,

has not allowed the credit of TDS as claimed by the assessee in return filed though, the same was appearing in 26AS statement filed by the assessee. He further submits that the rectification application was also dismissed without any discussion. It is submitted that Ld. CIT(A) has dismissed the appeal of the assessee as the assessee had filed appeal against the order passed u/s 154 of the Act by observing that there is no mistake apparent on record. However, Ld.AR submits that non-allowability of TDS credits as claimed and duly appearing in Form 26AS of the assessee is a mistake apparent on record. He, therefore, submits that necessary credit of TDS as made by the assessee in the return of income filed should be allowed as the corresponding income was declared and accepted by the revenue. He prayed accordingly.

6. Ld. Sr. DR for the Revenue supports the orders of the lower authorities.

7. Heard the contentions of both parties and perused the material available on record. In this case, the CPC, Bangalore has not allowed the credit of TDS credits claimed by the assessee in the return of income filed and allowed the part credit therefore, the assessee has filed an application u/s 154 for rectification of the said mistake. However, CPC vide impugned order dated 03.06.2024 denied the claim without appreciating the contentions raised. Now before us, assessee claimed that necessary credit has not been allowed though the amount of credit of TDS of INR 1,72,37,943/- is duly appearing in Form 26AS statement of the assessee.

8. Looking at these facts and further considering the facts that before us, Ld.AR for the assessee requested that if the matter is remanded back to the file of the AO for necessary verification, the assessee would be able to get the claim of TDS verified vis-s-vis income forming part of such TDS as declared in the return of income. In view of these facts, we set aside the orders of the lower authorities and remand this issue back to the file of AO with the direction to verify the TDS credit claimed by the assessee and the corresponding income declared and allow the credit of TDS in accordance with law. With these directions, Ground of appeal Nos. 1 to 4 raised by the assessee are partly allowed for statistical purposes.

9. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open Court on 16.01.2026.

**Sd/-**

**(YOGESH KUMAR U.S)  
JUDICIAL MEMBER**

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

**Date:-16.01.2026**

*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

1. Appellant
2. Respondent
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4. CIT(Appeals)
5. DR: ITAT
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ASSISTANT REGISTRAR  
ITAT, NEW DELHI