

**IN THE INCOME TAX APPELLATE TRIBUNAL
"G" BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

**I.T.A. No. 3565/Mum/2025
ASSESSMENT YEAR: 2013-14
(Physical Hearing)**

Sujit Kumar Deb, Block No. 98 Qtr. No.916, Sector-1, CGS, Kane Nagar, Antop Hill, Mumbai PAN: [AGOPD6546N]	Vs.	Income Tax Officer 42(1)(5), Kautilya Bhavan, Mumbai- 400051.
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri. Swapnil Choudhary- Sr. D.R.

Date of Hearing	12.01.2026
Date of Pronouncement	14.01.2026

ORDER

Per: SHRI JAGADISH, A.M.:

This appeal by assessee is directed against the order of Id. Commissioner of Income Tax (Appeals) [hereinafter 'CIT (A)'] dated 27.03.2025 arising from the order of Ld A.O.CPC in intimation under section 143(1) of the Act.

2. The assessee has filed this appeal with following grounds of appeal:-

"1. The Ld. AO erred in not allowing credit of TDS of Rs. 96,226/- ignoring the fact that the same is reflecting in the form 26AS and also the appellant had claimed the same in revised return of income filed.

2. The Ld. CIT(A) erred in rejecting the condonation of delay application of the appellant. Reasons assigned by him are wrong and insufficient.

3. The Appellant craves to add, alter or delete all or modify any or all the above grounds of appeal."

3. When the appeal was called for, none appeared from the side of assessee. Earlier also, notices were issued and the case was fixed on 30.09.2025, 01.10.2025, and 17.11.2025, but none appeared. Therefore, the case is decided with the able assistance of Shri. Swapnil Choudhary, Id. Senior Departmental Representative (Sr. DR).

4. The assessee is bank employee and has filled return of income on 08.08.2013 declaring total income of Rs 8,17,120 after claiming prepaid tax in fom of TDS Rs 28,187/. The CPC in the intimation issued u/s 143(1) has not allowed the claim of TDS due to unmatched TDS from deductor NSE IT Ltd raising demand of Rs1,23,837/. The assessee filed appeal against the intimation before the Id. CIT (A) with delay of 9 years stating the reason that CPC has not granted credit of TDS claim in the revised return filled and the tax consultant filed a reply and assured that the demand would be deleted, but, only when a message was received from Income Tax Department on 04.12.2024, the assessee came to know that demand is still outstanding and has filed appeal before the Id. CIT (A). The assessee before the Id. CIT (A) therefore, prayed to condone the delay. However, the Id. CIT (A) did not condonethe delay and dismissed the appeal in limine.

5. The Id. DR has submitted that the Id. CIT (A) was justified to dismiss the appeal as there were inordinate delay. The Ld DR on merit has submitted that the assessee grievance is that the revised return claiming the TDS of Rs 96,226/ has not been processed or acted upon , in that case the assessee can still pursue with the authority for granting of credit of TDS. But, there is no error in the order of CPC or Ld CIT(A) , therefore the appeal may be dismissed.

6. We have heard Id. DR and gone through material available on record. The assessee has filled appeal before Ld CIT(A) against the intimation u/s 143(1) issued by CPC on 27.03.2015 in respect of return filed on 08.08.2013 in which demand of Rs 1,23,837 was raised by not allowing the claim of TDS of Rs 28,187/-. The assessee has filled appeal with the delay of more than 9 years . The Ld CIT(A) has not condoned the delay and dismissed the appeal in limine . The assessee before Ld CIT(A) has stated that he has filled revised return of income after claiming the TDS of Rs 96,226/ but the CPC has not deleted the demand. We find that the assessee is an employee of State Bank of India and demand raised is only in respect of not granting the credit of TDS. The assessee has given reasons for delay in filling the appeal before Ld CIT(A) . Considering the facts of the case and in the interest of justice, we restore the matter back to file of A.O with direction to verify the claim of assessee and allow the TDS credit as per law after due verification.

7. In the result, the appeal of the assessee is allowed for statistical purpose .

Order pronounced on 14th day of January, 2026 at Mumbai.

Sd/-

**(SAKTIJIT DEY)
VICE PRESIDENT**

Sd/-

**(JAGADISH)
ACCOUNTANT MEMBER**

Mumbai, Dated: 14/01/2026.
Ashwani Rao
Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)

5. The DR, I.T.A.T.

By order

(AssistantRegistrar)
ITAT, Mumbai