

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA**

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 2751/KOL/2025
Assessment Year: 2020-21**

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| Tarun Kumar Paul (Appellant) | Vs. | D.C.I.T., Circle-1, Siliguri (Respondent) |
| PAN: ADVPP9174A | | |

Appearances:

Assessee represented by : Aditya Sen, Adv.

Department represented by : Mrinmoy Basak, (Sr. DR).

Date of concluding the hearing : 02-February-2026

Date of pronouncing the order : 06-February-2026

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for 2020-21 dated 16.10.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal in the revised Form No. 36 as under:

1. *The Hon'ble Commissioner of Income Tax (Appeals) has erred in law by ignoring the TDS and self assessment tax paid by the Appellant for the financial year 2020-21.*
2. *The Hon'ble Commissioner failed to consider the objection of the Appellant.*
3. *The Hon'ble Commissioner failed to consider the fact that the assessment regarding the financial year 2020-21 was initiated by the income tax authority long way after 18 months of the financial year.*
4. *The Hon'ble Commissioner of Income tax (Appeals) has not pointed out, the delay of about 18 months for assessing by Ld. AO under section 144 for the FY 2019-20."*



3. Brief facts of the case are that the assessee is a salaried employee and had taken VRS from BSNL on 31.01.2020. For the impugned assessment year under consideration, no return of income was filed. The Assessing Officer (hereinafter referred to as Ld. 'AO') initiated assessment proceeding under section 147 of the Act, but the assessee failed to furnish the return in response to the notice issued under section 148 of the Act. Accordingly, after considering the information in his possession, the Ld. AO assessed the total income of the assessee at ₹22,40,059/-. Aggrieved with the assessment order, the assessee preferred an appeal before the Ld. CIT(A), who vide order dated 16.10.2025 dismissed the appeal. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

4. Rival contentions were heard and the record and the submissions made have been examined.

5. It was submitted by the Ld. AR that the assessee had tried to upload the return of income but due to technical reasons, the same could not be uploaded and the resolution of the grievance was also not carried out. The assessee was an employee of BSNL and had opted for VRS. It was stated that the assessment order was passed after 18 months but no reasons were mentioned. When it was brought to the notice of the Ld. AR that the assessee had neither filed the return in response to notice issued under section 139(1) nor in response to the notice issued under section 148 of the Act, it was submitted by the Ld. AR that due to COVID-19 pandemic the same could not be filed. *Prima facie* the assessee did not have any dispute regarding the income assessed but it was submitted by the Ld. AR that the TDS of ₹4,11,349/-



and the self-assessment tax of ₹1,58,679/- paid by the assessee was not considered and it was requested that the same may be allowed.

6. We have considered the submission made. The Ld. AO assessed the income on the basis of the information relating to TDS on account of bank interest and the TDS on salary and other TDS statements. Once the income as appearing in the TDS returns/on the basis of Form No. 26AS was assessed, it was incumbent upon the Ld. AO to grant the credit for the TDS as well as for the self-assessment tax paid, which has not been allowed. In fact, the reason for selection of the case for reopening related to information as appearing in the TDS statement and non filing of the return of income. Hence, as the income as per the TDS statements has been assessed, but the credit has not been allowed, and the assessee contends that its actual taxable income is ₹22,40,059/- after allowing for deduction under section 80C amounting to ₹1,50,000/- and under section 80TTA amounting to ₹5,039/-, therefore, the order of the Ld. CIT(A) is hereby set aside and the AO is directed to allow credit for the tax deducted at source from the salary income as well as on account of interest from the bank and Ground Nos. 1 and 2 of the appeal are allowed.

7. The Ground Nos. 3 and 4 relating to the delay of about 18 months for assessing the income of the assessee under section 144 of the Act for the financial year 2019-20 are dismissed as the assessment was made under section 147 of the Act read with section 144 read with section 144B of the Act and both the reopening as well as the assessment were done within the limitation provided under the Act.

8. The assessee had also filed argumentative grounds initially and one of the grounds relates to the deduction claimed under section 80C



not being allowed. As the assessment was made under section 144 of the Act, there was no occasion for the Ld. AO to allow the same. However, the same may be allowed if the assessee furnishes evidence for the same before the AO.

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

Order pronounced in the open Court on 6th February, 2026.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 06.02.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Tarun Kumar Paul, Niranjana Nagar, Eastern Bypass, P.O. Ghugumali, Siliguri, West Bengal, 734006.**
2. **D.C.I.T., Circle-1, Siliguri.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

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By order
Assistant Registrar
ITAT, Kolkata Benches
Kolkata