

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 1300/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2022-23

Arvindpal Singh, 1314, Jamna Street, Yamunanagar 135001	बनाम Vs.	The JAO/ITO, Warad-1 Yamunanagar
स्थायी लेखा सं./ PAN NO: AQEPS7618E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( PHYSICAL HEARING )

निर्धारित की ओर से/Assessee by : Sh. Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Sh. Vivek Vardhan, Addl. CIT Sr.DR

सुनवाई की तारीख/Date of Hearing : 12.02.2026  
उद्घोषणा की तारीख/Date of Pronouncement : 13.02.2026

**आदेश/Order**

**Per Krinwant Sahay, AM :**

Appeal in this case has been filed by the assessee against the order dated 18.08.2025 passed by the Ld. Addl. / JCIT(A), Thane.

2. Grounds of appeal, as raised by the Assessee are reproduced as under:

*1.1 That the Ld. CIT(A) has erred in confirming the addition/adjustment of higher amount interest u/s 234A, 234B and 234C as made by the CPC, Bengaluru against the interest disclosed by the assessee while filing ITR-U.*

*1.2 That the CIT(A) has erred in not considering the fact that the CPC, Bengaluru have computed interest upto the date of processing of the Income Tax Return and not upto the date of filing of such return.*

*2. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.*

5. At the very outset, the ld. Counsel of the Assessee submitted before the Bench that the Ld. CIT(A) has confirmed the addition / adjustment of higher amount interest u/s 234A, 234B and 234C, as made by the CPC Bengaluru against the interest disclosed by the Assessee while filing ITR-U. It has further been submitted that the Ld. CIT(A) has not taken into consideration the fact that the CPC has computed the interest upto the date of processing of I.T. Return and not upto the date of filing of such return and as such the confirmation of addition by the Ld. CIT(A) is not in order. A prayer has been made to

remand the matter back to the lower authorities for deciding the matter as per law.

6. Per contra, ld. DR relied on the orders of the authorities below.

7. We have considered the findings given by the authorities below and the submissions as well as arguments of the ld. DR. We are of this considered view that in the fitness of things, the matter should be remanded back to the file of the Assessing Officer with a direction to verify the claim of the Assessee as per law and making adjustment of interest after giving due and adequate opportunity to the Assessee as required under the law.

8. Accordingly, the case is remanded back to the file of the AO for adjudication afresh on merit, by considering the submissions, documentary evidence produced by the Assessee and the relevant material available on record. Needless to say, that the Assessing Officer shall afford due, reasonable and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in

the proceedings before the Assessing Officer. All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

9. In the result, Assessee's appeal is allowed for Statistical Purposes.

Order Pronounced on 13.2.2026.

Sd/-

**( LALIET KUMAR )**  
**Judicial Member**

Sd/-

**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar