

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.Nos. 2645 & 2646/PUN/2025
(Assessment Years : 2016-17 & 2017-18)

Ashfak Kasam Patel, 6, Canal Road, Sainath Nagar, Nashik-422006 Maharashtra PAN : AARPP 6861 B (Appellant)	vs.	ITO, Ward-2(1), Nashik (Respondent)
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For Assessee	:	Ms. Abhilasha Pawar (<i>virtual</i>)
For Revenue	:	Shri Vishwajit Shinde, JCIT

Date of Hearing	:	22.01.2026
Date of Pronouncement	:	16.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**"CIT(A)"**] dated 15/10/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**) which is arising out of assessment order dated 21.09.2021 passed u/s. 147 r.w.s. 144B for the Assessment Year (**AY**) 2017-18.

2. The common grievance of the assessee in the instant two appeals for A.Ys. 2016-17 & 2017-18 is against the finding of Ld.CIT(A) confirming the action of the Ld. Assessing Officer (**AO**) denying deduction claimed by the assessee under Chapter VI-A of the Act.

3. At the outset, learned counsel for the assessee submitted that assessee is a salaried employee with BOSH Ltd. and in the Form No. 16 issued by the employer company, deduction u/s. 80C claimed by the assessee is appearing towards contribution to the employees' Provident Fund (PF), Life Insurance Premium (LIC) receipts and tuition fee etc. However, Ld.AO has not granted the said deduction and therefore, prayed for affording an opportunity to file necessary details before the Ld.AO in support of the said claim.

4. On the other hand, Ld. Departmental Representative **(DR)** vehemently argued supporting the orders of Ld. CIT(A).

5. I have heard rival contentions and perused the records placed before me. I observe that assessee is an individual and is employed with BOSH Ltd. Regular return of income for A.Ys. 2016-17 & 2017-18 have been filed on 04.07.2017 & 07.06.2016 claiming loss under the head "house property" as well as deduction under Chapter VI-A of the Act. The assessee has claimed refund in both these returns and the same was subsequently granted to the assessee. Thereafter, assessee came to know that certain wrong claim of loss under the head "house property" and certain deduction under Chapter VI-A have been made by the Tax Consultant in filing the returns and wrong/excess claim of refund has been made in the original returns. Thereafter, assessee deposited the excess

income tax refund along with interest in the Government Treasury for A.Ys. 2016-17 & 2017-18.

6. Subsequently, Ld.AO issued valid notices u/s. 148 of the Act and served upon the assessee for A.Ys.2016-17 & 2017-18 and in response, assessee has filed the returns of income showing the income from salary, income from other sources and deduction claimed under Chapter VI-A. Deduction claimed under Chapter VI-A is also appearing in Form No. 16 issued by the employer-BOSH Ltd. However, Ld.AO while calculating re-assessment proceedings has denied the deduction claimed under Chapter VI-A commonly observing that the assessee made wrong claim in the original returns and he himself stated in the submissions filed before him of having wrong claim and deduction and therefore Ld.AO added back the deduction of ₹ 2,25,000/- & 2,75,000/- claimed by the assessee in the returns of income for A.Ys. 2016-17 & 2017-18. I also observe that in the computation of income, the excess refund deposited back by the assessee has again been shown as a prepaid tax and refund has been claimed which is not in accordance with law. I find that deduction under Chapter VI-A relating to contribution to PF payment, LIC and tuition fee etc. have been denied to the assessee.

6. Under these given facts and circumstances, I am of the considered view that the correctness of the assessee's claim for deduction under Chapter VI-A for the impugned two

assessment years deserve to be restored back to the file of Ld.Jurisdictional Assessing Officer (JAO) for limited purpose of verification, for which assessee shall furnish necessary evidence including Form No.16 issued by the employer-BOSH Ltd. specifying the deduction under Chapter VI-A mentioned in and also direct the assessee to furnish a revised computation of income by not claiming the excess TDS refund received and deposited with the Government Treasury as part of the prepaid taxes and on due consideration of these details, Ld. JAO shall compute the total income of the assessee calculate and tax liability, if any, arising thereon. Needless to mention that Ld. JAO shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeals raised in the instant two appeals by the assessee are allowed for statistical purposes.

7. In the result, both the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 16.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 16th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. PCIT concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.