

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F': NEW DELHI**

**BEFORE  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.5432/Del/2025  
(ASSESSMENT YEAR 2022-23)**

Hari Parkash, Shop No.2, New Anaj Mandi, Ganaur Mandi, Ganaur, Sonipat, Haryana-131101.  <b>PAN-AAMPP5718N</b>	Vs.	Income Tax Officer, Ward-1, Sonipat, Haryana.
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Samyak Jain, CA and Shri Subodh Jain, Adv.
<b>Department by</b>	Ms. Harpreet Kaur Hansra, Sr. DR
<b>Date of Hearing</b>	21.01.2026
<b>Date of Pronouncement</b>	11.03.2026

**ORDER**

**PER VIMAL KUMAR, JM:**

The appeal filed by the Assessee is against order dated 04.07.2025 of the Learned Addl./ Joint Commissioner of Income Tax (Appeals)-2, Pune [hereinafter referred to as 'the Ld. CIT(A)'] passed u/s 250 of the Income Tax Act, 1961, [hereinafter referred to as 'the Act'] arising out of rectification order u/s 154 of the Act dated 16.01.2025 of Ld. Assessing Officer, Central Processing Centre (CPC), Bangalore for Assessment Year 2022-23.

2. Brief facts of the case are that assessee had filed return of income on 02.09.2022 declaring total income of Rs.4,95,250/- and claiming the TDS credit had

been restricted to Rs.1,37,456/-. The return was processed by CPC accepting return income, however, intimation order dated 21.02.2023, the TDS credit was restricted to Rs.13,761/- as against claim of Rs.1,37,456/- by the assessee. The appellant filed rectification application u/s 154 of the Act which was dismissed vide order dated 16.01.2025. Against order dated 16.01.2025 of Ld. AO, the assessee filed appeal before Ld. CIT(A) which was partly allowed vide order dated 04.07.2025.

3. Being aggrieved, the appellant assessee preferred present appeal on following grounds of appeal:

- “1. That the Ld. CIT(A) has erred in upholding the order of the Ld. CPC, Bengaluru disallowing the TDS Credit of Rs. 1,23,700/- to the appellant.*
- 2. That the Ld. CIT(A) has erred in deciding the case of the appellant for the concerned AY against him merely on change in opinion as the similar issue has been decided in the favour of the appellant by the Ld. CIT(A) for AY 2023-24.*
- 3. The appellant craves leave to add, alter, amend or withdraw any ground or grounds of appeal at any time before or during the course of hearing of the appeal.”*

4. Ld. Authorized Representative for appellant/assessee submitted that Ld. CIT(A) erred in upholding the order of Ld. AO disallowing credit TDS of Rs.1,23,700/- to the assessee. Ld. CIT(A) erred in deciding the case of the appellant for the concerned year merely on change in opinion, however, the Ld. CIT(A) had been decided in favour of the assessee for year 2023-24. Copy of order dated 21.02.2024 is at page No.63 to 70 of PB.

5. Ld. Departmental Representative relied on the order of Ld. CIT(A).

6. From examination of record, in light of aforesaid rival contention, it is crystal clear that the Ld. CIT(A) vide order dated 04.07.2025 upheld disallowing of TDS credit of Rs.1,23,700/- by Ld. AO for AY 2022-23. On the contrary, Ld. CIT(A) vide order dated 21.02.2024 for AY 2023-24 had directed Ld. AO to give credit for TDS claim made by assessee considering the commission reported by the appellant

as the turnover and determine the refund accordingly. Copy of order dated 21.02.2024 is at page No.63 to 70 of PB. In view of above material facts passing of order dated 04.07.2025 by Ld. CIT(A) being not just fair, reasonable and legal is setting aside. The Ld. AO is directed to grant TDS claim as made by the assessee, considering the commission reported by the assessee as turnover and determine the refund accordingly. The grounds of appeal No.1 to 3 are accepted.

7. In the result, the appeal filed by the assessee is allowed.

Order is pronounced in the Open Court on 11.03.2026.

Sd/-  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

Dated: 11.03.2026

*\*PK, Sr. Ps\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**  
**ITAT NEW DELHI**