

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "एसएमसी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "SMC", CHANDIGARH

HEARING THROUGH: VIRTUAL MODE

श्री ललित कुमार, न्यायिक सदस्य
BEFORE: SHRI. LALIET KUMAR, JM

आयकर अपील सं. / ITA No. 1036/Chd/2025
निर्धारण वर्ष / Assessment Year : 2024-25

Ashok Kumar C/o Durga Filling Station, 29 Ding Mandi, Sirsa Haryana - 125055	बनाम	ITO, W-1 Aayakar Bhawan, Sector – 20, Huda, Sirsa, Haryana - 125055
स्थायी लेखा सं. / PAN NO: APVPK8825M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Ashok Goyal & Shri Sifatpreet Singh, C.A's
राजस्व की ओर से / Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख / Date of Hearing : 18/03/2026
उद्घोषणा की तारीख / Date of Pronouncement : 19/03/2026

आदेश / Order

PER LALIET KUMAR, J.M:

This appeal by the assessee is directed against the order passed by the Ld. Addl./JCIT(Appeals)-3, Chennai, under section 250 of the Income Tax Act, 1961, arising out of the intimation passed under section 143(1) of the Act.

2. The brief facts of the case are that the assessee filed a return of income declaring a total income of Rs. 7,12,580/-. The return was processed under section 143(1) of the Act, wherein credit of the TCS amounting to Rs. 24,70,375/- was not allowed, as it was not claimed in the return of income. The rectification application filed by the assessee under section 154 was also rejected by the CPC and the Ld. CIT(A) confirmed the action of the CPC.

3. The grievance of the assessee before me is that the authorities below erred in not granting credit of TCS as reflected in Form 26AS, merely on the ground that the same was not claimed in the return of income. The assessee has demonstrated that the TCS stands duly reflected in the Annual Tax Statement (Form 26AS).

4. The Ld. Departmental Representative, placing reliance on the judgment of the Hon'ble Supreme Court in the case of Goetze (India) Ltd. vs. CIT (2006) 284 ITR 323 (SC), contended that any claim for deduction or relief which is not made in the return of income cannot be entertained otherwise than by filing a revised return and therefore, the action of the lower authorities deserves to be upheld.

5. We have considered the rival submissions and perused the material on record. The reliance placed by the Revenue on the judgment of the Hon'ble Supreme Court in the case of Goetze (India) Ltd. (supra) is misplaced in the facts of the present case. The Hon'ble Supreme Court in the said Judgment has clearly held that the restriction applies only to the powers of the Assessing Officer and does not impinge upon the powers of the appellate authorities.

6. It is a settled legal position that the appellate authorities, including the Tribunal, have wide powers to entertain a claim which was not made in the return of income, provided the relevant facts are available on record. In fact, the Hon'ble Supreme Court itself in the aforesaid judgment has clarified that the issue is limited to the authority of the Assessing Officer and does not affect the powers of the Tribunal under section 254 of the Act.

7. In the present case, the claim of TCS credit is not a fresh claim requiring investigation of new facts, but is a claim arising from statutory records, i.e., Form 26AS, which is already available on record. The Revenue has not disputed the existence or correctness of such credit. Therefore, denial of such credit merely on technical grounds would amount to unjust enrichment of the Revenue.

8. Further, the claim relates to granting credit of taxes already collected by the Government, and not to any new deduction or exemption. Such credit cannot be denied once the same is duly reflected in the system and belongs to the assessee.

9. Therefore, respectfully following the ratio laid down by the Hon'ble Supreme Court in Goetze (India) Ltd. (supra), and keeping in view the settled legal position regarding the powers of appellate authorities, we hold that the assessee is entitled to the credit of TCS as reflected in Form 26AS.

10. Accordingly, the orders of the lower authorities are set aside and the Assessing Officer/CPC is directed to grant the due credit of TCS to the assessee after due verification.

11. In the result, the appeal of the assessee is allowed.

Order pronounced in the open Court on 19/03/2026

-Sd-

**ललित कुमार
(LALIET KUMAR)**

न्यायिक सदस्य /JUDICIAL MEMBER

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

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

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar