

IN THE INCOME TAX APPELLATE TRIBUNAL PUNE
“B” BENCH PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANTMEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIALMEMBER

ITA. Nos.466/PUN/2026

RSL Buildcon, B-902 Vallonia, S.No. 52P/53P/55P, Plot No.3, Bhavdhan, Pune – 411021, Maharashtra.	Vs	I.T.O. Circle-2, P.M.T.Bldg., Swargate, Pune-411021, Maharashtra.
PAN.No.ABEFR3402J		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Kishor B Phadke.AR
Revenue by	Shri.Ganesh B Budruk.Addl.CIT- DR

सुनवाई की तारीख/Date of Hearing	08.04.2026
घोषणा की तारीख/Date of Pronouncement	17.04.2026

ORDER

PER PAVAN KUMAR GADALE, JM:

The assessee has filed the appeal against the order of the CIT(A)(NFAC), Delhi passed u/sec 250 of the Income Tax Act, 1961.

2. At the time of hearing, the Ld.AR submitted that there is a delay in filing the appeal before the Hon'ble Tribunal and the delay was not intentional and filed an affidavit of the assessee. On considering the facts and information mentioned in the affidavit there is a reasonable cause explained and the Ld. DR has no specific objections. Accordingly, the delay is condoned and the appeal is admitted.

3. The brief facts of the case are that, the assessee is engaged in business and has filed the return of income for the Assessment year 2023-24 disclosing a total income Rs.10,66,650/- and assessee has claimed the TDS credit of Rs.5,65,288/-. The assessee submitted that the TDS amount of Rs.75,288/- is from Dreams Aryan Flat Holders Associates A&B and pertains to Assessment Year(A.Y)2022-23. Whereas, the assessee has offered income on accrual basis in A.Y.2022-23, since the Dreams Aryan Flat Holders Associates has not deducted the TDS in the A.Y.2022-23 but has deducted TDS in Assessment Year 2023-24 and therefore the assessee has claimed the credit in the A.Y.2023-24. Whereas the return of income was processed u/s. 143(1) of the Act and the TDS credit was restricted to the extent of Rs.3,20,763/- and raised the demand of Rs.14,630/- vide order dated 17.01.2024. Subsequently, the assessee has filed the rectification application against the order u/sec 143(1) of the Act and the same was rejected vide order dated 14.11.2024. Aggrieved by the rectification order, the assessee has filed an appeal before the CIT(A).

4. Whereas the CIT (A) has considered grounds of appeal, statement of facts, finding of the A.O and has issued notice of hearing and since there was no compliance, CIT(A) considering the information on record has confirmed the action of the AO/CPC and dismissed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed appeal with Hon'ble Tribunal.

5. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the AO/CPC overlooking the information filed in the rectification proceedings u/sec154 of the Act and the Ld.AR mentioned that non-compliance of notices before the CIT(A) is not a wanton act and the assessee has a good case of merits and shall substantiate with material evidences and prayed for an opportunity before the Lower authorities. Per contra, the Ld.DR supported the order of CIT(A).

6. We heard the rival submissions and perused the material on record. Prima facie CIT(A) has passed the order considering the facts that there is no compliance in spite of providing adequate opportunity of hearing and notices were issued. Therefore, CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismiss the appeal ex-parte confirming the action of the Assessing Officer. Whereas the CIT(A) has issued notices on various dates referred at Para 4.1 of the order but there was no response. Whereas the assessee has raised grounds of appeal challenging the denial of TDS credit by the A.O and there could be various reasons for non appearance/ non compliance which cannot be overruled. Therefore, considering the facts, circumstances and principles of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, We set aside the order of the CIT(A) and remit the disputed issue to the file of the Assessing officer to adjudicate afresh

and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information. And the grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 17.04.2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER
Pune Dated: 17/04/2026

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Ashwini

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, "B" Bench
6. Guard file.

//True Copy//

BY ORDER,
(Asstt.Registrar)ITAT,
Pune

		Date	<u>Initial</u>	
1.	Draft dictated on	09/04/2026		PS
2.	Draft placed before author	09/04/2026		PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			