

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC', BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER
ITA No. 1424(Bang) 2016(Assessment year : 2008 - 09)**

M/s Mangal Plastic Udyog,
No. 108/13, 3rd Main Road,
Industrial Town, Rajajinagar,
Bangalore - 560044

PAN : AABFM7328Q

Appellant

Vs

ACIT (CPC),
Bangalore

Respondent

**Assessee by :Shri Sudheendra B. R., C. A.
Revenue by : Shri Naresh Saka JCIT**

**Date of hearing : 20-09-2016
Date of pronouncement : 21-09-2016**

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee. This is directed against the order of learned CIT (A) - 3, Bangalore dated 29.07.2016 for A. Y. 2014 - 15.

2. The assessee has only one grievance that the A.O. has not rectified the challan as per which an amount of Rs. 150,000/- was paid by the assessee because the assessee by mistake used the challan of TDS payment instead of using Advance tax Challan for making this payment on 07.09.2013.

3. Learned AR of the assessee submitted that as per letter dated 29.09.2014, the assessee has made a request to the A.O. for rectification of challan but no order is passed by the A.O. in this regard and learned CIT (A) also has not given any finding on this aspect. Learned DR of the revenue supported the order of CIT (A).

4. I have considered the rival submissions and perused the material on record. I find that this is not in dispute that the assessee made payment of this amount by using TDS challan and hence, credit for the same as advance tax cannot be allowed. But nevertheless, when a request is made by the assessee for rectification of the challan, the A. O. should pass appropriate order on such request as per law. With these observations, I restore the matter back to the A.O. for passing appropriate order as per law on such request of the assessee made before him on 29.09.2014 and if the assessee succeeds in this matter and the A.O. rectifies the challan then to allow credit to the assessee.

5. In the result, the appeal of the revenue is allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

(A.K. GARODIA)
ACCOUNTANT MEMBER

Bangalore:

D a t e d : .09.2016

am*

Copy to :

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-II Bangalore
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order,
AR, ITAT, Bangalore

1.	Date of Dictation
2.	Date on which the typed draft is placed before the dictating Member
3.	Date on which the approved draft comes to the Sr. P. S.
4.	Date on which the order is placed before the dictating Member for pronouncement
5.	Date on which the order comes back to the Sr. P.S.
6.	Date of uploading the order on website
7.	If not uploaded, furnish the reason for doing so.....
8.	Date on which the file goes to the Bench Clerk
9.	Date on which order does for Xerox & endorsement
10.	Date on which the file goes to the Head Clerk.....
11.	The date on which the file goes to the Assistant Registrar for signature on the order.....
12.	The date on which the file goes to the dispatch section for dispatch of the Tribunal order.....
13.	Date of dispatch of order.....