

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI “E” BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER

ITA No. 5316/Mum/2025
Assessment Year : 2011-12

Tan Boon Hoe, Unit No. 102, B Wing, Business Square, Chakala, Andheri East, Mumbai-400090. PAN : AGRPH2393C	vs.	Income Tax Officer-42(3)(1), Kautilya Bhavan, Mumbai.
(Appellant)		(Respondent)

For Assessee :	NONE
For Revenue :	Shri Hemanshu Joshi, Sr.DR

Date of Hearing :	27-10-2025
Date of Pronouncement :	30-10-2025

ORDER

PER VIKRAM SINGH YADAV, A.M :

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], u/s. 154 r.w.s. 250 of the Income Tax Act, 1961 (‘the Act’), pertaining to Assessment Year (AY) 2011-12.

2. None appeared on behalf of the assessee nor was any adjournment application filed. Considering the matter under consideration, it was decided that no useful purpose would be served in adjourning the matter any further and to decide the matter based on material available on record.

3. The limited issue under consideration is non-grant of TDS credit amounting to Rs. 14,78,140/-.

4. Briefly stated, facts of the case are that the assessee was employed with M/s. Urban Transit Private Limited during the financial year relevant to the impugned assessment year i.e., AY. 2011-12 and has earned salary income of Rs. 52,70,290/- on which tax of Rs. 14,78,140/- was deducted. However, while processing the return of income u/s. 143(1) of the Act, the CPC vide intimation dt. 13-09-2023 has not given credit of the TDS so deducted and claimed by the assessee.

5. The assessee thereafter carried the matter in appeal before the Ld.CIT(A) and in support of the claim of TDS credit of Rs. 14,78,140/-, the assessee submitted a copy of employment contract executed with M/s. Urban Transit Private Limited, copy of Form-16 reflecting the TDS deducted and deposited amounting to Rs. 14,78,140/-, copy of pay slips as well as bank statements.

6. The submissions filed by the assessee were considered by the Ld.CIT(A). The Ld.CIT(A) recorded the finding that from perusal of Form-16, it is evident that the assessee was employed with M/s. Urban Transit Private Limited which has deducted TDS amounting to Rs. 14,78,140/- against the corresponding income of Rs. 52,70,290/-. Basis the same, the

Ld.CIT(A) held that section 199 of the Act provides for credit of TDS in the year of income being offered for taxation and the provision needs to be harmoniously read and the appellant cannot be denied for credit of the TDS and the AO was directed to verify Form-26AS and gave credit accordingly and the appeal of the assessee was allowed for statistical purposes.

7. Thereafter, the AO gave appeal effect to the order of the Ld.CIT(A), vide order dt. 28-11-2024, where the TDS credit of Rs. 5,31,197/- was given to the assessee as against the TDS credit of Rs. 14,78,140/- claimed by the assessee.

8. The assessee thereafter moved a rectification application before the Ld.CIT(A) and submitted that in his appeal, the assessee has sought credit of Rs. 14,78,140/- and given the earlier directions to verify Form-26AS, the AO has only given credit of Rs. 5,31,197/- as against the credit of Rs. 14,78,140/-. The Ld.CIT(A) considered the application so filed by the assessee and held that there is no infirmity in the order earlier passed as it is the AO, who has to give credit of the pre-paid taxes to the appellant after due verification. However, the Ld.CIT(A) again directed the AO to verify the allowability of claim of pre-paid taxes on records and gave credit to the assessee at the earliest and the rectification application was disposed off vide order dt. 30-06-2025.

9. Against the said order, the assessee has filed the present appeal before us and as part of the grounds of appeal, it was submitted that the Ld.CIT(A) has not given clear and specific directions to the AO while

disposing off the appeal resulting in ambiguity in the appellate order and has thus sought specific directions to allow credit of Rs 14,78,140/-.

10. The Ld.DR is heard, who has relied on the order passed by the Ld.CIT(A).

11. We have heard the rival contentions and perused the material available on record. It is an admitted position as so recorded by the Ld. CIT(A) that the assessee was employed with M/s. Urban Transit Private Limited during the financial year relevant to impugned assessment year 2011-12. It is also an admitted position that the assessee has earned salary income of Rs. 52,70,290/- which has been reported in his return of income and is not under dispute. It is also an admitted position that the employer has deducted and deposited TDS amounting to Rs. 14,78,140/- against the corresponding income of Rs. 52,70,290/- as reflected in Form 16 issued by the employer which not just captures the details of salary credit and corresponding TDS but also the fact that the TDS so deducted has been deposited with the Government treasury. Therefore, where the salary has been reported to tax for the impugned assessment year, there cannot be any dispute that the assessee is eligible for corresponding TDS of Rs 14,78,140/-. The copy of Form-16 is part of the records which duly reflects TDS deduction and deposit of Rs 14,78,140/-. It appears that for some technical reasons, the details are not fully reflected in Form 26AS, however, the same cannot be a basis to deny the TDS credit in respect of which the assessee is lawful eligible. We therefore confirm the findings of the Ld.CIT(A) and modify his directions to the AO whereby the AO is hereby directed to allow TDS credit of Rs 14,78,140 after necessary

verification of Form 16 and other material available on record after providing reasonable opportunity to the assessee.

12. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 30-10-2025

Sd/-
[MS. KAVITHA RAJAGOPAL]
JUDICIAL MEMBER

Mumbai,
Dated: 30-10-2025

TNMM

Sd/-
[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai