

O/o PCDA(O), Golibar Maidan, Pune

Subject: Income Tax Demand Notice under section 143(1) due to mismatch of Tax credit for the Financial Year 2020-21 (AY 2021-22).

Your kind attention is drawn where CPC, Bangalore had raised Income Tax demand under section 143(1) for the Financial Year 2020-21 (Assessment Year 2021-22) against some of the Army Officers.

In this regard it is submitted that O/o PCDA(O), Pune is dealing with payment of Pay and Allowances of the 55,000 Indian Army Officers, being DDO with **TAN No. PNEC06129E** PCDA(O), Pune is also responsible for the deduction of Income Tax, filing of TDS i.e. Monthly and Quarterly returns and thereafter issue of Form 16 at the end of Financial Year to all the Army Officers in order to enable them to file their Income Tax Return(ITR) in time and correct manner.

Accordingly Form 16 for the Financial Year 2020-21 was issued to all Army Officers. Numerous complaints are now being received from the Army Officers regarding Income Tax demand notice under section 143(1) stating that Form 26AS does not contain/contains partial amount of TDS with respect to the TAN mentioned in schedule TDS.

Hence it is stated that TDS amount deducted from Officer's Pay and Allowances by O/o the PCDA(O), Pune have been correctly deposited to Income Tax Authority against the Officer's PAN No. through TDS quarterly return. Total TDS amount has also been reflected in TRACES Part A of Form 16 as well as Form 26AS . The same has been confirmed by O/o the Pr. CCIT, Pune vide their letter No. Pn/PCC/EST/70B-II/PCDA corr./2022-23/4047 dated 28/09/2022 that TDS amount is correctly reflected in CPC Portal.

In view of the above all the Army Officers are hereby advised and requested to kindly turn down the notice and to file rectification under section 154 with a request to rectify Income Tax Demand Notice served under section 143(1). It is also requested to file rectification through following steps:

- (1) Login to **incometaxindiaefiling.gov.in**
- (2) Grievances
- (3) Submit Grievances
- (4) CPC-ITR

- (5) Category- Rectification.
- (6) Sub Category- TDS entries appearing in Form 26AS but credit not allowed.
- (7) Select Assessment Year
- (8) Grievance Description -
There is TDS amount of Rs./- shown in my 26AS but credit allowed is Rs./-. I request you to please rectify TDS credit given to me as per my Form 26AS. For your reference, I am attaching herewith the copy of my 26AS.
- (9) Attach copy of 26AS in "OTHER DOCUMENTS" below and submit grievance.

In this regard it is also requested to contact CPC IT Department through Email id: **efilingwebmanager@incometax.gov.in**

This is for your kind information please.

Lehana Singh, IDAS
(Dy. CDA)