

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI**

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

**ITA No. 5873/DEL/2017
[A.Y 2012-13]**

**M/s Sanjiv Kumar Baleshwar Singh Pundir Vs. The Dy. C.I.T
C - 335, Sector Beta - 1 Circle - 3
Greater Noida, G.B. Nagar Noida**

PAN: ARTPS 1548 M

(Applicant)

(Respondent)

Assessee By : Shri Karan Jain, FCA

Department By : Shri Pradeep Singh Gautam, Sr. DR

Date of Hearing : 18.11.2019

Date of Pronouncement : 19.11.2019

ORDER

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - 1, Noida dated 23.02.2017 pertaining to assessment year 2012-13.

2. The sum and substance of the grievance of the assessee is that the Id. CIT(A) erred in not allowing the deductions of prepaid taxes of Rs. 2,44,868/- claimed by the assessee on account of no proper evidences for the tax relief claimed u/s 90/91 of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'].

3. Briefly stated, the facts of the case are that return of income was selected for scrutiny assessment under CASS. While scrutinizing the return of income, the Assessing Officer noticed that the assessee has shown income from salary at Rs. 24.21 lakhs from CSC India Pvt Ltd. and claimed relief u/s 90/91 of the Act for Rs. 2,36,563/-. Since no information/evidence regarding relief u/s 90/91 has been furnished, the same was disallowed.

4. The assessee carried the matter before the Id. CIT(A) but could furnish only photocopies of the certificates. The Id. CIT(A) dismissed the contention of the assessee by holding that the photocopies of the documents claimed to be that of the Government of United Kingdom is not admissible as evidence.

5. Before me, the ld. counsel for the assessee stated that the certificates had to come from United Kingdom and the assessee was not in a position to produce the original certificates. But now that those certificates are available, the same can be verified.

6. I have carefully considered the submissions of the ld. counsel for the assessee. In the interest of justice and fair play, I restore this issue to the file of the Assessing Officer. The assessee is directed to furnish all the certificates in original. The Assessing Officer is directed to examine the same and decide the issue afresh after giving reasonable and sufficient opportunity of being heard to the assessee. I order accordingly.

7. In the result, the appeal of the assessee in ITA No. 5873/DEL/2017 is treated as allowed for statistical purposes.

The order is pronounced in the open court on 19.11.2019.

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 19th November, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
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Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

