

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.1465/Del/2023
निर्धारणवर्ष/Assessment Year: 2019-20**

Primasonic Spectrum Private Limited, 66, Tarun Enclave, Pitampura, Delhi. PAN No. AAFCP0243E	बनाम Vs.	Income Tax officer, Ward-20(1), C.R. Building, Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Raman Kumar Goel, AR
Revenue by	Shri Vivek Vardhan, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	03.01.2024
उद्घोषणाकीतारीख/Pronouncement on	21.03.2024

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals)-(NFAC), New Delhi dated 15.03.2023 for the AY 2019-20 in sustaining the rectification order u/s 154 of the Act passed by the CPC - Bangalore and in not allowing foreign tax credit while passing the order u/s 143(1) of the Act.

2. Heard rival submissions. The assessee filed its original return of income on 19.10.2019 within time specified u/s 139 of the Act. However, mistakenly Form No. 67 was not filed along with original return. The assessee rectified this defect by filing revised return u/s 139(5) of the Act on 12.10.2020 along with Form No.67. The CPC-Bangalore processed the revised return vide intimation u/s 143(1) of the Act dated 28.03.2021 without allowing claim for foreign tax credit u/s 91 of the Act even though the assessee filed Form 67 along with the revised return filed on 12.09.2020.

3. We observe that identical issue came up before the Tribunal in the case of Neeta Garg Vs. ITO in ITA No. 2337/Del/2023 dated 11.10.2023, wherein the Tribunal directed the AO to decide the claim for tax credit on merits after accepting Form 67 and other related documents filed by the assessee instead of denying the claim for foreign tax credit on technical aspect of not filing Form 67 along with the original return of income.

4. Thus, respectfully following the said order, we restore this issue to the file of the AO with a direction to accept Form 67 filed by the assessee along with the revised return of income and decide the claim for foreign tax credit on merits after accepting Form 67 and providing adequate opportunity to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 21/03/2024

**Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 21/03/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi