

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H": NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT  
AND  
SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER**

**ITA No. 77/DEL/2024**

**Assessment Year: 2020-21**

Vikas Kappor, 3/9, East Patel Nagar, New Delhi-110008.	<u>Vs</u>	DCIT, Circle-70(1), New Delhi.
PAN- AAMPK8688E		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Shri Ashwani Narang, Adv.	
<b>Department represented by</b>	Shri Amit Katoch, Sr. DR	
<b>Date of hearing</b>	04.04.2024	
<b>Date of pronouncement</b>	09.04.2024	

**ORDER**

**PER SAKTIJIT DEY, V.P.:**

This is an appeal by the assessee against order dated 16.11.2023 passed by the First Appellate Authority pertaining to the assessment year 2020-21.

2. The short issue arising for consideration is in relation to non grant of Foreign Tax Credit (FTC) of Rs. 88,255/-. Briefly, the facts are, the assessee is a resident individual. For the assessment year under dispute assessee filed his return of income on 30.12.2020, wherein an amount of Rs. 3,67,741/- earned from sources

outside India was also included and corresponding FTC of Rs. 88,255/- was also claimed in terms of Section 90 of the Act.

2.1 While processing the return of income u/s 143(1) of the Act, the Centralized Processing Centre (CPC), disallowed assessee's claim of FTC as the return of income was not accompanied with the declaration in form no. 67, claiming FTC. Challenging such disallowance, assessee preferred appeal before the First Appellate Authority. However, the appeal was dismissed.

3. We have considered rival submissions and perused materials on record. Facts on record reveal that though the assessee did not file form no. 67 claiming FTC alongwith the return of income, however, the assessee did file Form no. 67 before the Assessing Officer on 10.02.2021. Therefore, it is a mere procedural irregularity on the part of the assessee. In any case of the matter, it is now well settled that filing of Form 67 in terms of Rule 128(9) is directory and not mandatory. In this context we may refer to following decisions:

- Ms. Brinda Ramakrishna v. ITO (2022) 135 taxmann.com 358;
- Bhaskar Dutta Vs. DCIT ITA no. 1869/Del/2022 dated 11.01.2023
- Sumedha Arora v. ITO ITA no. 1399/Del/2022 dated 15.03.2023
- Sonakshi Sinha v. CIT ITA no. 1704/Mum/2022 dated 20.09.2022

3.1 Following the consistent view expressed by the Tribunal in the aforesaid decisions, we direct the Assessing Officer to allow the FTC claimed by the assessee.

4. In the result, the appeal is allowed.

Order pronounced in open court on 09.04.2024.

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**