

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं ITA No.469/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2020-21)**

<b>Mr.Krishnaswamy Balasubramanian Shri Ganesh</b> No.15, Rail Nagar, Medical College Road, Thanjavur – 613 004.	<b>बनाम/</b> <b>Vs.</b>	<b>ITO</b> CHE-W-(511)-(91), Chennai.
<b>स्थायी लेखासं./जीआइआरसं./PAN/GIR No. CTDPS-2722-P</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकी ओरसे/ Appellant by</b>	<b>:</b>	None
<b>प्रत्यर्थीकी ओरसे/Respondent by</b>	<b>:</b>	Shri AR V Sreenivasan (Addl.CIT) - Ld. Sr. DR

<b>सुनवाईकी तारीख/Date of Hearing</b>	<b>:</b>	30-04-2024
<b>घोषणाकी तारीख /Date of Pronouncement</b>	<b>:</b>	06-05-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-11-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 24-12-2021. At the time of hearing none appeared for the assessee. The registry has noted delay of 23 days in the appeal. Considering the period of delay, the delay is condoned and we proceed for adjudication of appeal on merits.

2. The assessee was denied Foreign Tax Credit of Rs.63,928/- in view of the fact that the assessee filed applicable Form No.67 after due date of furnishing of return of income u/s 139(1). The Id. CIT(A) confirmed the same on the ground that intimation order was passed on 24-12-2021 whereas the assessee filed this form on 03-01-2022. Aggrieved, the assessee is in further appeal before us.

3. We find that this issue is squarely covered by the decision of Hon'ble High Court of Madras in the case of **Duraiswamy Kumaraswamy (WP No.5834 of 2022 & ors. order dated 06.10.2023)** holding that filing of aforesaid form in terms of Rule 128 is only directory in nature. The rule is only for the implementation of the provisions of the act and it will always be directory in nature. Respectfully following the same, we direct Ld. AO to grant impugned credit.

4. The appeal stand allowed.

*Order pronounced on 6<sup>th</sup> May, 2024*

Sd/-  
(MANU KUMAR GIRI)  
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-  
(MANOJ KUMAR AGGARWAL)  
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF