

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1195/PUN/2024

निर्धारण वर्ष / Assessment Year : 2020-21

Samiran Arunkumar Dutta, Room No.8, Ist Floor, Anubhav Co.op Hsg Soc., Chinchpada Road, Kalyan East, Thane – 421306 Maharashtra PAN : AJVPD1437E	Vs.	DCIT, Circle-12, Pune
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Rajesh Gawali

Date of hearing : 14.08.2024  
Date of pronouncement : 14.08.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Addl./JCIT(A)-1, Bengaluru dated 28.03.2024 for the assessment year 2020-21.

2. Briefly, the facts of the case are that the appellant is an individual (Resident) deriving income under the head "salary". During the year under consideration, the appellant worked with Emerson Electric Company (India) Private Limited. On an international assignment, he went to Norway for the period 19.01.2020 to 31.03.2020. The appellant filed the Return of Income for the A.Y.2020-21 on 21.09.2020. Subsequently, the return was revised on 30.03.2021 disclosing total

income of Rs.8,59,256/- after claiming credit for Foreign Tax paid of Rs.1,46,511/- u/s.90 read with Article 24(2) of India-Norway Double Taxation Avoidance Agreement. However, the Form No.67 was filed by the appellant on 31.03.2021. The CPC, Bangalore, vide Intimation dated 24.12.2021 denied the claim for credit of TDS, as Form No.67 was not filed within prescribed time.

3. Being aggrieved by the above Intimation, an appeal was filed before the NFAC, who vide impugned order had confirmed the action of the CPC, Bangalore denying the claim of credit for Foreign Tax paid, as the Form No.67 was filed belatedly beyond the due date for filing of the return of income.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. When the matter was called on, none appeared on behalf of the appellant despite due service of notice of hearing. I therefore proceed to dispose of the appeal on merits after hearing the Id. Departmental Representative.

6. The Id. Sr. DR submits that CPC, Bangalore was justified in denying the credit for Foreign Tax paid, as the assessee had not filed Form No.67 as per amended provisions of the I. T. Rules.

7. I heard the Id. Sr. DR and perused the material on record. The issue in the present appeal is that whether or not the CPC, Bangalore is justified in denying the credit for Foreign Tax paid for the reason that the Form No.67 was not filed within the due date for filing of the return of income as specified under the provisions of section 139(1) of the Income Tax Act, 1961 ('the Act'). Admittedly, in the present case, Form No.67 was not filed within the due date for filing of the return of

income under the provisions of section 139(1), but Form No.67 was filed on 30.03.2021. The CPC, Bangalore had processed the return of income as on 24.12.2021, which means that Form No.67 was very much available with the CPC, Bangalore. Therefore, the CPC, Bangalore cannot deny the claim for credit for foreign tax paid merely because Form No.67 was not filed within the due date specified for filing the return of income under the provisions of section 139(1) of the Act, as it is merely a directory. Therefore, I direct the CPC, Bangalore to amend the Intimation u/s 143(1) of the Act by taking into consideration the Form No.67 filed by the appellant. Accordingly, the grounds of appeal filed by the assessee stands partly allowed.

8. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 14<sup>th</sup> day of August, 2024.

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> August, 2024.  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,  
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.