

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

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI ABY T. VARKEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं./ ITA No.1990/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2018-19)**

<b>Shri Senthil Nathan Ramakrishna Babu</b> Plot No.14, 1 <sup>st</sup> floor, Block-I, Rajesh Nagar, 1 <sup>st</sup> Street, Pallikaranai, Chennai-600 100.	<b>बनाम/ Vs.</b>	<b>ITO</b> Circle-17(7), Chennai
<b>स्थायी लेखासं./जीआइआरसं./TAN/PAN No. <b>AFYPR-7664-G</b></b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	<b>Shri V. Balaji (CA) – Ld.AR</b>
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	<b>Ms. R. Anita (Addl.CIT) -Ld. Sr. DR</b>

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	<b>24-09-2024</b>
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	<b>09-10-2024</b>

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of an order passed by Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 06-06-2024 in the matter of an intimation issued by CPC, Bengaluru u/s 143(1) on 20-03-2020 denying Foreign Tax Credit of Rs.9.17 Lacs as claimed by the assessee u/s 90. The same was denied for want of filing of requisite Form 67 along with return of income.

2. It emerges that the assessee filed Form 67 with revised return of income as filed on 30-03-2019 to lay claim on the foreign tax credit. However, Ld. CIT(A) upheld the intimation on the ground that Form 67 as required under Rule 128(9) was not furnished along with return of income u/s 139(1). This condition was mandatory and not directory as pleaded by the assessee. Aggrieved, the assessee is in further appeal before us.

3. We find that the issue of foreign tax credit is covered in assessee's favor by the decision of this Tribunal in the case of **ITO vs. Smt. Chengam Durga (ITA No.1491/Chny/2023 dated 08-04-2024)**. The bench, considering 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)**, held that filing of this form in terms of Rule 128 was only directory in nature. The rule is only for the implementation of the provisions of the act and it would always be directory in nature. Respectfully following the same, we direct Ld. CIT(A) to grant impugned Foreign Tax Credit to the assessee after verifying Form No.67.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 9<sup>th</sup> October, 2024*

**Sd/-**  
**(ABY T. VARKEY)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

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

चेन्नई Chennai; दिनांक Dated :09-10-2024

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**आदेशकीप्रतिलिपि प्रेषित/Copy of the Order forwarded to :**

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