

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH KOLKATA

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 1826/KOL/2024
Assessment Year: 2022-23**

JASPAL SINGH BINDRA 403, Oceal CHS Ld., 321, Carter Road, Bandra, Mumbai-400 050, Maharashtra	Vs	DCIT, Circle 1(2), Aaykar Bhavan Poorva, 110 Shantipally, E.M. Bypass Kolkata-400 107
(Appellant)		(Respondent)
PAN: AEWPB7762G		

Present for:

Appellant by : None
Respondent by : Shri Pradip Kumar Biswas, DR

Date of Hearing : 16.10.2024
Date of Pronouncement : 19.11.2024

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), Kolkata-22 (hereinafter referred to as “the Ld. CIT (A)”) passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2022-23 dated 16.07.2024, which was filed against the intimation u/s 143(1) of the Act issued by the CPC, Bengaluru.

2. The grounds of appeal raised by the assessee are reproduced as under:

“1. (a) *The Commissioner of Income Tax (Appeals) - 22, Kolkata erred in continuing the action of AO in not granting Foreign Tax Credit relief amounting to Rs.34,09,907/- u/s 90 of the Act, as claimed by the Appellant in his return of income.*

The Appellant submits that being a resident of India in his return of income filed in India, he has offered pension income aggregating to Rs. 1,70,49,933/- earned in United Kingdom of Great Britain and Northern Ireland (UK) on which he has paid taxes of Rs.34.09.9071- in UK hence the AO ought to have allowed foreign tax credit of Rs.34.09.987/- u/s 90 of the Act while assessing Appellant's total income.

(b) The CIT(A) erred in confirming the action of AO in not granting Foreign Tax Credit of Rs.34,09,987/- on grounds that Appellant did not file Form 67 on or before filing return u/s 139(1) of the Act.

The Appellant submit that he had filed the Form 67 on 30.01.2024 (i.e. although after the intimation u/s 143(1) of the Act passed by the AO). The Appellant submit that the delay in filing Form No.67 is only a procedural defect and the AO shall be directed to allow the Foreign Tax Credit of Rs.34,09,987/-. as claimed by the Appellant in his return of income."

3. When the case was called for, none appeared on behalf of the assessee. The Registry informed that the notice has been sent through RPAD. We therefore proceed to adjudicate the appeal with the assistance of ld. DR and materials available on record.

4. Brief facts of the case as noted from Form No. 35 filed before the Ld. CIT(A) are that the assessee is an individual having income from salary, house property and profit in share. The assessee filed his return of income u/s 139(1) on 31.10.2022 declaring total income of ₹6,76,96,410/-. The assessee is an Individual and a Resident of India and regularly assessed to tax. During the year under consideration, he earned Pension from Standard Chartered Pension (SCD) Overseas, UK of Rs.1,70,49,933/-, on which tax of Rs. 34,09,987/- was paid in the United Kingdom (UK). The Assessee being a resident of India, included the same in his return of Income under the head "Income from Salary" and offered the same for tax. As tax of Rs.34,09,987/- was already paid on pension income in the UK, the assessee claimed the same in his return of Income u/s 90 of the Act. Since, the salary income was from UK, taxes were paid in UK, therefore, relief under Section 90 of the Act was claimed by the assessee, who is an Indian resident, as India has entered into a Double Taxation Avoidance Agreement (for short 'DTAA') with UK from where he had earned income. However, the Ld. AO in the Intimation issued u/s 143(1) of the Act, did not allow the foreign tax credit of Rs.34,09,987/- on the ground that the

assessee did not file Form No.67 for claiming foreign tax credit on or before filing of return u/s 139(l) of the Act. The assessee himself agreed to the fact that he had submitted the required Form No. 67 belatedly after the end date of impugned assessment year on 30.01.2024 i.e. after the issue of intimation u/s 143(1) of the Act. He also claimed that this was just a 'procedural defect' based on which he requested to allow the claim of foreign tax credit to the tune of ₹34,09,987/-. Before the Ld. CIT(A), it was claimed that the AO ought to have the credit of tax u/s 90 of the Act. Before the Ld. CIT(A), the assessee could not succeed and the appeal was dismissed by mentioning as under:

“As all the grounds relate to just one issue, hence these are being disposed as one as below.

On perusal of the Intimation order u/s 143(1) of the Act dated 01.12.2023, it is observed that the claim of tax relief of Rs.34,09,987/- Under Section 90/90A of the IT Act was disallowed.

It is assumption of the appellant that inspite of filing of the Form-67, the claim U/s 90/90A has not been allowed. However, the appellant did not furnish the Form 67 during the appellate proceedings but claimed that the Form-67 for the impugned year was filed by the appellant on 30.01.2024 which is after the Intimation order u/s 143(1) dated 01.12.2023. Before proceeding further, it is necessary to reproduce Rule 128 of Income Tax Rules 1962 for the AY-2022-23 which relates to furnishing of Form 67 as under:

“(9) The statement in Form No. 67 referred to in clause (i) of sub-rule (8) and the certificate or the statement referred to in clause (ii) of sub-rule (8) shall be furnished on or before the end of the assessment year relevant to the previous year in which the income referred to in sub-rule (1) has been offered to tax or assessed to tax in India and the return for such assessment year has been furnished within the time specified under sub-section (1) or sub-section (4) of section 139.”

The above Rule clearly mentions that furnishing of Form 67 shall be on or before the assessment year which in this case is 31.03.2023. In the instant case, the appellant claiming that he has submitted the required Form-35 form on 30.01.2024 and he himself agreed to the fact that he submitted the required Form 67 belatedly after the end date of impugned assessment year. He also claimed that this is just a 'procedural defect' and based on which he requested to allow the claimed foreign tax credit to the tune of Rs. 34,09,987/-. But I am of the view that it is not only directory but also mandatory in nature since Rule 128 of the Income Tax Rules, 1962 categorically mandates that for claiming credit of any taxes in a country or territory specified outside India, for the AY-2022-23 the assessee shall file

Form No. 67 under sub-rule (9) of rule 128 of the Income-tax rules, 1962 before the end of the assessment year. In this case, the appellant failed to follow the procedure suggested by the I.T Rules.

In view of the above, the grounds of appeal are dismissed.

In the result, the appeal is dismissed.”

5. Aggrieved with the order of the Ld. CIT(A), the assessee has filed this appeal before the Tribunal. The Ld. DR supported the order of the Ld. CIT(A).

6. We have gone through the impugned order and also examined the facts. It was submitted before the Ld. CIT(A) by the assessee that the return of income was filed on 31.10.2022 and on 30.01.2024 he had submitted the Form No. 67 as the same could not be enclosed with the return of income. The credit was not allowed since Form No. 67 was filed beyond the date for filing the return of income under Section 139(1) of the Act. The assessee contended that it was only a procedural defect and the AO ought to have allowed the credit for Foreign Tax deducted. However, the assessee could not succeed before the ld. CIT (A), therefore has filed the appeal before us.

7. Similar issue arose in the case of Sukhdev Sen Vs. ACIT, Circle -1, Kolkata (ITA No. 78/Kol/2014, dated 26.03.2024). The relevant extract of the aforesaid order is as under:

“7. Before proceeding further, we would like to reproduce rule 128 of the Income-tax Rules, 1962 (the Rules) which relates with foreign tax credit as under:

"Foreign Tax Credit. 128 (1) An assessee, being a resident shall be allowed credit for the amount of any foreign tax paid by him in a country or specified territory outside India, by way of deduction or otherwise, in the year in which the income corresponding to such tax has been offered to tax or assessed to tax in India, in the manner and to the extent as specified in this rule:

Provided that in a case where income on which foreign tax has been paid or deducted, is offered to tax in more than one year, credit of

foreign tax shall be allowed across those years in the same proportion in which the income is offered to tax or assessed to tax in India"

8. We further note that section 90 of the Act provides that Government of India can enter into Agreement with other countries for granting relief in respect of income on which taxes are paid in country outside India and such income is also taxable in India. Article 25 of DTAA between India and USA provides for credit for foreign taxes. Article 25(2)(a) is relevant in the present context. Same is extracted below:

"Where a resident of India derives income which, in accordance with the provisions of this Convention, may be taxed in the United States, India shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in the United States, whether directly or by deduction. Such deduction shall not, however, exceed that part of the income-tax (as computed before the deduction is given) which is attributable to the income which may be taxed in the United States"

9. Thus, Section 90 of the Act read with Article 25(2)(a) of the DTAA provides that tax paid in USA shall be allowed as a credit against the tax payable in India but limited to the proportion of Indian tax. Neither section 90 nor the DTAA provides that FTC shall be disallowed for non-compliance with any procedural requirement. Foreign Tax Credit is an assessee's vested right as per Article 25(2)(a) of the DTAA and Section 90 and same cannot be disallowed for non-compliance with procedural requirement that is prescribed in the rules.

10. Further, we would like to mention that rule 128(9) provides that Form No. 67 should be filed on or before the due date of filing the return of income as prescribed u/s 139(1) of the Act. However, the rule nowhere provides that if the said Form No. 67 is not filed within the required time frame, the relief as sought by the assessee u/s 90 of the Act would be denied. It is therefore evident that if the intention of the legislature were to deny the foreign tax credit, either the Act or the rules would have specifically provided that the foreign tax credit would be disallowed if the assessee does not file Form No. 67 within the due date prescribed under section 139(1) of the Act. We further note that Filing of Form No. 67 is a procedural/directory requirement and is not a mandatory requirement and violation of procedural norm does not extinguish the substantive right of claiming the credit of FTC. In support of the claim, the assessee has relied upon several decisions including the following decision:

- i. CIT vs. G.M. Knitting Industries (P) Ltd. 71 Tuxmann.com 35(SC)
- ii. Brinda Ramakrishna vs. IPO 193 ITD 840 (Bang)
- iii. 42 Hertz Software India Pvt. Ltd vs Asst. CIT. Ita No. 29. Hang/2001
- iv. Duraiswamy Kumaraswamy vs. PCIT, W.P No.5834 of 2022

11. Hon'ble Supreme Court, in the case of *Mangalore Chemicals & Fertilizers Ltd. v. Deputy Commissioner*, [1992 Supp (1) Supreme Court Cases 21] in respect of compliance with the procedural requirements have observed that:

"The mere fact that it is statutory does not matter one way of that other. There are conditions and conditions. Some may be substantive, mandatory and based on considerations of policy and some others may merely belong to the area of procedure. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve."

12. Further, in the case of *Engineering Analysis Centre of Excellence Private Limited vs the Commissioner of Income-tax & Anr.* Civil Appeal Nos. 8733-8734 of 2018 & Ors. Hon'ble Supreme Court have held as under that the provisions of DTAA shall override the provisions of the Income-tax Act unless they are more beneficial to the assessee:

165. The conclusions in the aforesaid paragraph have no direct relevance to the facts at hand as the effect of section 90(2) of the Income Tax Act with explanation 4 thereof, is to treat the DTAA provisions as the law that must be followed by Indian courts, notwithstanding what may be contained in the Income Tax Act to the contrary, unless more beneficial to the assessee.

13. We have gone through the decisions of the coordinate Benches and concur with their findings in this regard that filing of Form No. 67 is directory and not mandatory and the credit for foreign taxes paid cannot be denied merely on the delay in filing the Form No. 67. In the case of *M/s 42 Hertz Software India Pvt Ltd. Vs the Assistant Commissioner of Income Tax, Circle 3 (1)(1), Bangalore*, ITA No. 29/Bang/2021 ITAT. BANGALORE it is held that:

6. There is no dispute that the Assessee is entitled to claim FTU On perusal of provisions of Rule 128 (8) & (9), it is clear that, one of the requirements of Rule 128 for claiming FTC is that Form 67 is to be submitted by assessee before filing of the returns. In our view, this requirement cannot be treated as mandatory, rather it is directory in nature. This is because, Rule 128(9) does not provide for disallowance of FTC in case of delay in filing Form No 67 This view is fortified by the decision of coordinate bench of this Tribunal in case of *Ms. Brindu Kumar Krishna us. ITO* in ITA no. 454/ Bang/2021 by order dated 17/11/2021.

7. It's a trite law that DTAA overrides the provisions of the Act and the Rules, as held by various High Courts, which has also been approved by Hon'ble Supreme Court in case of *Engineering Analysis Centre of Excellence (P) Ltd* reported in (2021) 432 ITR 471.

8. We accordingly, hold that FTC cannot be denied to the assessee. Assessee is directed to file the relevant details/evidences in support of its claim. We thus remand this issue back to the Ld.AO to consider the claim of assessee in accordance with law, based on the verification carried out in respect of the supporting documents filed by assessee.

14. In *Vikash Daga Vs ACIT Circle-3 (1) Gurgaon* ITA No.2536/Del/2022, the ITAT DELHI BENCH 'H', NEW DELHI vide order dated 14/06/2023 have held that:

8. We have given a thoughtful consideration to the orders of the authorities below. The undisputed fact is that the assessee holds a foreign tax credit certificate for Rs. 1887114/- In our considered opinion filing of form 67 is a procedural / directory requirement and is not a mandatory requirement. Therefore, violation of procedural norms does not extinguish the substantive right of claiming the credit of FTC. We accordingly direct the AO to allow the credit of FTC and hold that rule 128(9) of the Rules 3 does not provide for disallowance of FTC in case of delay filing of form 67 is not mandatory but directory requirement and DTAA overrides the provisions of the Act and the Rules cannot be contrary to the Act.

9. In the result, the appeal filed by the assessee is allowed.

15. Similarly, in the case of *Ashish Agrawal Vs. Income Tax Officer, Ward-12(1), Hyderabad* ITA No. 337/Hyd/2023 ITAT HYDERABAD BENCHES "B", have held vide order dated 26/09/2023 that:

11. As far as the issue of FTC is concerned, learned AR placed reliance on the decision in the case of *Ms. Brinda Rama Krishna (supra)* in the case of *Ms Brinda Rama Krishna (supra)*, the Bench considered the issue in the light of the provisions of DTAA, section 295(1) of the Act, the decisions of the Hon'ble Apex Court in the case of *Mangalore Chemicals & Fertilizers Ltd. Vs. Deputy Commissioner* (1992 Supp (1) SCC 21), *Sambhaji Vs. Gangabai* (2008) 17 SCC 117 and a lot many decisions of the Hon'ble Apex Court including the case in *Union of India Vs. Azadi Bachao Andolan* (2003) 263 ITR 706 (SC) etc. and reached a conclusion that since Rule 128(9) of the Rules does not provide for disallowance of FTC in the case of delay in filing Form 67 and such filing within the time allowed for filing the return of income under section 139(1) of the Act is only directory, since DTAA overrides the Act, and the Rules cannot be contrary to the Act.

12. We find from Article 25(2)(a) of the DTAA that where a resident of India derives income which, in accordance with the provision of the convention, may be taxed in the United States, India shall allow as a deduction from the tax on the income of the resident an amount equal to the income tax paid in the United States, whether directly or by deduction in view of this provision overriding the provisions of the Act, according to us, Rule 128(9) of the Rules has to be read down in conformity thereof Rule 128(9) of the Rules cannot be read in isolation. Rules must be read in the context of the Act and the DTAA impacting the rights, liabilities and disabilities of the parties.

13. In the case of *Purushothama Reddy Vankireddy (supra)* also the Co-ordinate Bench of the Tribunal, in the similar circumstances, allowed the appeal of assessee for FTC claim. Respectfully following the same, we are of the considered Page 6 of 8 ITA No. 337/Hyd/2023 opinion that the decisions relied upon by the

assessee are applicable to the facts of the case and the grounds raised by the assessee are accordingly allowed.

14. In the result, appeal of the assessee is allowed.”

16. We have also gone through the decision of the Hon'ble Madras High Court in the case of Duraiswamy Kumaraswamy us. PCIT (supra) and found that the facts are identical to the facts of the case of the assessee and the decision is squarely applicable to the facts of the case of the assessee. In that case, the petitioner was resident of India and had filed Indian ITR and claimed benefit of FTC u/s 90/91 of the Act row. Article 24 of the India-Kenya DTAA. During the year, he had income of both Kenya and India but while filing the Indian ITR for the impugned assessment year 2019-20, the Form No. 67 prescribed in rule 128 of the rules for claiming FTC was inadvertently not uploaded along with the ITR which was uploaded on 02.02.2021 The return was processed on 26.03.2021, however, the credit of FTC was not given effect to and the request made to the CPC to give effect to the FTC was not accepted and intimation along with notices of demand was received. The assessee also could not succeed with the rectification application filed and approached the CIT u/s 264 of the Act and at the same time filed a writ petition before the Hon'ble Madras High Court. It was stated by the respondent- department that rule 128 is mandatory and cannot be considered as directory in nature. The petitioner referred to the judgment of the Hon'ble Supreme Court in the case of CIT vs. G.M. Knitting Industries (P) Ltd. Civil Appeal Nos. 10782 of 2013 and 4048 of 2014 dated 24.06.2015 The Hon'ble High Court allowed the Writ Petition in favour of the assessee by holding as under:-

“11. The law laid down by the Hon'ble Apex Court in Commissioner of Income Tax, Maharashtra v. G.M.Knitting Industries (P) Limited in Civil Appeal Nos. 10782 of 2013 and 4048 of 2014 dated 24.06.2015, which was referred above, would be squarely applicable to the present case. In the present case, the returns were filed without FIC, however the same was filed before passing of the final assessment order. The filing of FTC in terms of the 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 This is what the Hon'ble Supreme Court had held in the above cases when the returns were filed without furnishing Form 3AA and the same can be filed the subsequent to the passing of assessment order. W P. No 5834 of 2022.

12 Further, in the present case, the intimation under Section 143(1) was issued on 26.03.2021, but the FTC was filed on 02.02.2021. Thus, the respondent is supposed to have provided the due credit to the FTC of the petitioner. However, the PTC was rejected by the respondent, which is not proper and the same is not in accordance with law. Therefore, the impugned order is liable to be set aside.

13. Accordingly the impugned order dated 25.01.2022 is set aside. While setting aside the impugned order, this Court remits the matter back to the respondent to make reassessment by taking into consideration of the FTC filed by the petitioner on 02.02.2021. The respondent is directed to give due credit to the Kenya income of the

petitioner and pass the final assessment order. Further, it is made clear that the impugned order is set aside only to the extent of disallowing of FTC claim made by the petitioner and hence, the first respondent is directed to consider only on the aspect of rejection of FTC claim within a period of 8 weeks from the date of receipt of copy of this order"

17. *Respectfully following the order of the Hon'ble Madras High Court in the case of Duraiswamy Kumaraswamy vs. PCIT (supra) and concurring with the views held by the coordinate Benches of the Tribunal (supra), we hold that merely because the assessee could not file Form No. 67 within the prescribed time limit as per the provisions of rule 128(9) of the Income-tax rules, 1962, as it stood during the year under consideration, will not preclude the assessee from claiming the benefit of the foreign tax credit in respect of taxes paid outside India. Therefore, the claim of the assessee is allowed and the Assessing Officer is directed to give benefit of foreign tax credit in respect of tax paid outside India by the assessee in accordance with law and the DTAA between India and the USA. Accordingly, grounds no. 2,3,4 of the appeal are allowed.*

8. The relevant extract of Article 24 of India UK Double Taxation Avoidance Agreement (DTAA) is as under:

"1. Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom (which shall not affect the general principle hereof):

(a) Indian tax payable under the laws of India and in accordance with the provisions of this Convention, whether directly or by deduction, on profits, income or chargeable gains from sources within India (excluding, in the case of a dividend, tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any United Kingdom tax computed by reference to the same profits, income or chargeable gains by reference to which the Indian tax is computed.

(b) In the case of a dividend paid by a company which is a resident of India to a company which is a resident of the United Kingdom and which controls directly or indirectly at least 10 per cent of the voting power in the company paying the dividend, the credit shall take into account in [addition to any Indian tax for which credit may be allowed under the provisions of subparagraph (a) of this paragraph] the Indian tax payable by the company in respect of the profits out of which such dividend is paid.

2. Subject to the provisions of the law of India regarding the allowance as a credit against Indian tax of tax paid in a territory outside India (which shall not affect the general principle hereof), the amount of the United Kingdom tax paid, under the laws of the United Kingdom and in accordance with the provisions of this Convention, whether directly or by deduction, by a resident of India, in respect of income from sources within the United Kingdom which has been subjected to tax both in India and the United Kingdom shall be allowed as a credit against the Indian tax payable in respect of such income but in an amount not exceeding that proportion of Indian tax which such income bears to the entire income chargeable to Indian tax.

For the purposes of the credit referred to in this paragraph, where the resident of India is a company, by which surtax is payable, the credit to be allowed against

Indian tax shall be allowed in the first instance against the income-tax payable by the company in India and, as to the balance, if any, against the surtax payable by it in India.

3. *Subject to paragraph 5 of this Article, for the purposes of paragraph 1 of this Article the term "Indian tax payable" shall be deemed to include :*

- (a) any amount which would have been payable as Indian tax but for a deduction allowed in computing the taxable income or an exemption or reduction of tax granted for that year in question under the provisions of the Income-tax Act, 1961 (43 of 1961) referred to in paragraph 4(a) or (b) of this Article;*
- (b) that proportion of any amount which would have been payable as Indian tax by a resident of India but for a deduction allowed in computing the taxable income or an exemption or reduction granted for the year in question under the provisions of the Income-tax Act, 1961 (43 of 1961) referred to in paragraph 4(c) of this Article which corresponds to the proportion of that resident's total production in that year which was actually sold in the Indian Domestic Tariff Area under order issued by the Chief Controller of Import and Export being Nos. 21/90-93, 22/90-93, 23/90-23, 25/90-23, 26/90-23, 27/90-93, dated 30-3-1990 and similar Orders from time to time published in the Official Gazette by the Central Government under power conferred on it by section 3 of the Import and Export (Control) Act, 1947 (18 of 1947).*

4. *The provisions referred to in this paragraph are :*

- (a) sections 10(4), 10(4B), 10(6)(viiia), 10(15)(iv), 33AB, 80HHD, 80-I and 80-IA;*
- (b) any other provision which may subsequently be enacted granting an exemption or reduction from tax which is agreed by the competent authorities of the Contracting States to be of a substantially similar character to a provision referred to in sub-paragraph (a) of this paragraph, if it has not been modified thereafter or has been modified only in minor respects so as not to affect its general character;*
- (c) sections 10A and 10B.*

5. *Relief from United Kingdom tax shall to be given by virtue of this paragraph 3 of this Article in respect of income from any sources if the income relates to a period starting more than 10 fiscally years after the deduction in computing taxable income or exemption from, or reduction of, Indian tax is first granted to the resident of the United Kingdom or to the resident of India, as the case may be, in respect of that source.*

6. *Income which in accordance with provisions of this Convention is not to be subjected to tax in a Contracting State may be taken into account for calculating the rate of tax to be imposed in that Contracting State on other income.*

7. *For the purposes of paragraphs 1 and 2 of this Article profits, income and chargeable gains, owned by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with the provisions of this Convention shall be deemed to arise from sources in that other Contracting State."*

9. Since the provision of DTAA override the provision of Section 90 of the Act as they are more beneficial to the assessee, in view of judicial pronouncements in this regard and since Rule 128(9) does not preclude the assessee from the claiming credit for FTC in case



of delay in filing the return of income as the credit for FTC is a vested right of the assessee and Form No. 67 was filed by the assessee, therefore, there was no justification for not allowing the credit for FTC. Hence, respectfully following the decisions cited in preceding paragraphs, the order of the Ld. CIT(A) is set aside and Ground Nos. 1 and 2 of the appeal are allowed and the Ld. AO is directed to allow the FTC in accordance with DTAA between India & UK and as per law.

10. Ground No. 3 is general in nature and does not require separate adjudication.

11. In result, the appeal of the assessee is allowed.

Order pronounced in the Court on 19th November, 2024 at Kolkata.

Sd/-

(SANJAY GARG)
JUDICIAL MEMBER

Kolkata, Dated 19.11.2024

*SS, Sr.Ps

Sd/-

(RAKESH MISHRA)
ACCOUNTANT MEMBER

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

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आदेशानुसार/ BY ORDER,

Sr. PS/ Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata