

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SOUNDARARAJAN K., JM**

**ITA No. 636/Coch/2023
Assessment Year: 2013-14**

Abraham Benjamin Pavutheril Appellant
G-14 Panampilly Nagar, Cochin 682036
[PAN: ATCPP5926F]

vs.

Asst. Commissioner of Income Tax (IT) Respondent
Circle - 1, Kochi

Appellant by: Smt. Parvathy Ammal, CA
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 03.02.2025
Date of Pronouncement: 21.02.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-12, Bengaluru [CIT(A)], dated 20.07.2023 for Assessment Year (AY) 2013-14.

2. Brief facts of the case are that the appellant is a non resident. The return of income for AY 2013-14 filed on 31.07.2013 declaring a total income of Rs. 22,19,650/-. Against the said return of income, the assessment was completed by the ACIT (IT), Circle -1, Kochi (hereinafter called "the AO") vide order dated 22.03.2016 passed

u/s. 143(3) of the Income Tax Act, 1961 (the Act) after making addition of interest on I.T. refund of Rs. 4,435/-. However, he denied the benefit of foreign tax credit u/s. 90 of the Act of Rs. 2,71,849/- for failure of the assessee to produce the Tax Residency Certificate issued by the Government of Qatar.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO. \

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

5. During the course of hearing before us the appellant filed additional evidence in the form of Tax Residency Certificate dated 08.09.2020. The same could not be produced before the lower authorities as it was obtained subsequently on completion of the assessment proceedings. Thus, it is prayed that the matter may be restored to the AO for de novo consideration.

6. On the other hand the learned Sr. DR has no objection to remand the matter to the file of the AO to consider the additional evidence.

7. We have heard the rival contentions of both the parties and perused the material available on record.

8. In the facts and circumstances of the matter, we admit the additional evidence filed by the assessee. Since the lower authorities

had no opportunity to consider the additional evidence, we remand the matter to the file of the AO for de novo adjudication of the issue after considering the additional evidence filed before the Tribunal. All other contentions raised by the appellant are left open before the AO.

9. In the result, appeal stands allowed for statistical purposes.

Order pronounced in the open court on 21st February, 2025.

Sd/-
(SOUNDARARAJAN K.)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 21st February, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin