

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

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य एवं  
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

**आयकरअपील सं./ ITA No.3276/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2021-2022)**

Subramanian Swaminathan,  
Flat C, New No.4, Old No.24,  
Chandrashekar Apartments,  
4<sup>th</sup> Street, Kodambakkam,  
Chennai 600 024.

**Vs.** The Assistant Commissioner of  
Income Tax,  
Non Corporate Circle 4(1)  
Chennai 600 006.

**[PAN: BKEPS 4414H]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri Logesh, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. M. Aswathy, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.02.2025

घोषणा की तारीख /Date of Pronouncement

: 25.03.2025

**आदेश / ORDER**

**PER MANU KUMAR GIRI (Judicial Member)**

This appeal filed by the assessee is directed against the order of the Ld. Addl/JCIT (A)-1 Nashik [CIT(A)] Office of the Commissioner of Income Tax (Appeals) dated 23.10.2024 for Assessment Year 2021-22.

2. Brief facts of the case are that the assessee is a salaried employee for the AY 2021-22 and had filed its return of income on 28.12.2021 for the AY 2021-22 declaring income of Rs.55,73,110/- and claimed the tax relief i.e; Foreign Tax Credit

(‘FTC’ in short) u/s 90/90A of the Act of Rs.1,38,138/-. However, the CPC while processing the return denied relief of FTC and raised the additional demand of Rs.1,69,380/-. The Id.CIT(A) upheld the order of the AO and noted as under:

*‘8.3 The appellant has challenged the disallowance of tax relief under section 90/90A of Rs.1,38,138/-without submitting sufficient evidences or counter arguments in support of its claims. Mere claiming that the CPC erred in making the additions does not give an edge to the appellant. Further, during appellate proceedings, no response received from the appellant to substantiate its claim in support of grounds of appeal though enough opportunities of being heard were given to it, as tabulated in Para 4 above. Hence, keeping in view all the stated facts and discussions and in the absence of any corroborative evidence or material/submission on records, I find no reason in altering the additions made by the CPC. In view of this, the grounds raised by the appellant are dismissed’.*

Now assessee is in further appeal before us.

3. Before us, the Id.counsel submitted that the Id.CIT(A) erred in denying the claim of Foreign Tax Credit (‘FTC’) u/s 90/90A of the Act of Rs.1,38,138/-, without properly serving the notice for hearings.

4. The Id. DR relied upon the order of the Id.CIT(A).

5. We have heard the both parties. We are of the considered view that the Id.CIT(A) should have given proper notice of hearing as per section 282 of the Act also. Hence, keeping in mind the principles of natural justice, we grant one more opportunity to the assessee to prosecute his case before the Id.CIT(A). The Id. Counsel, during the course of hearing has assured us that he will get the appeal prosecuted before the Id.CIT(A), if the appeal is set aside and remanded back to the file of the Id. CIT(A) for fresh adjudication. Therefore, in the light of aforesaid factual position we deem it fit to set aside this appeal to the file of Id.CIT(A) to hear

the appeal afresh on merit. The Ld.CIT(A) who shall proceed for fresh adjudication of appeal after providing proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith without any fail, failing which Ld. CIT(A) shall be at liberty to proceed with the appeal proceedings as per law.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25th day of March, 2025 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai:

दिनांक Dated :25-03-2025

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

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

Sd/-

(मनु कुमार गिरि)

**(MANU KUMAR GIRI)**

**न्यायिक सदस्य / JUDICIAL MEMBER**