

**IN INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND SHRI. SOUDARARAJAN K, JUDICIAL MEMBER**

ITA No.371/Bang/2025
Assessment Year : 2021-22

Shri. Senthil Kumar Thangavelu, 207, Gitanjali Elegancy, 6 <sup>th</sup> Cross, Kaggadasapura C. V. Raman Nagar, Bangalore – 560 093. <b>PAN :ADDPT 5278 M</b>	Vs.	DCIT, Circle –3(3)(1), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri. Navaneeth N Kini, CA
Revenue by	:	Shri. Subramanian S, JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	29.04.2025
Date of Pronouncement	:	30.04.2025

**ORDER**

***Per Laxmi Prasad Sahu, Accountant Member :***

This appeal filed by the assessee is against the Order passed by the Addl/JCIT(A)-1, Delhi, vide DIN and Order No.ITBA/APL/S/250/2024-25/1072032067(1) dated 09.01.2025, for the Assessment Year 2021-22.

2. At the outset, we notice that there was a delay of 136 days in filing the appeal before the CIT(A) which was not condoned by the CIT(A) and foreign tax credit has not been given while processing the return under section 143(1) of the Act because of late filing. After hearing the assessee and keeping in mind the principles enunciated in the case of Collector, Land Acquisition Vs. Mst.

Katiji (1987) 167 ITR 471 (SC) we are satisfied that the appeals have to be decided on merits in the interest of justice. Therefore, the delay in filing the appeal is condoned.

3. Briefly stated the facts of the case are that the assessee was employed with Qualcomm India Pvt. Ltd., during the Assessment Year, declared income under the head salary, capital gains, dividend and interest. Assessee was resident in India and filed return of income on 27.01.2022 with a total income of Rs.2,20,07,180/- and claimed foreign tax credit (FTC) of Rs.1,52,708/- under sections 90/91 of the Act. Due date for filing return of income was 31.12.2021. However, the return was filed on 27.01.2022 claiming deduction 80C and claimed FTC under sections 90/91 of the Act which was not allowed.

4. The learned Counsel submitted that the assessee personally approached 2 to 3 times the jurisdictional AO for rectifying the mistake and he was assured by the AO that rectification shall be done. Therefore, the assessee had Bonafide belief and did not file appeal before the CIT(A) within the due date and it was instituted on 28.03.2023. Considering the facts and in the interest of justice, we are remitting this issue back to the file of AO for fresh decision after due verification. The AO is directed to given foreign tax credit and decide the issue as per law. In support of our decision we are relying on the decision of the coordinate bench of the ITAT in ITA No. 239/Bang/2024 order dated 17.04.2024.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

*Pronounced in the court on the date mentioned on the caption page.*

Sd/-

**(SUNDARARAJAN K)**  
**Judicial Member**

Bangalore,  
Dated : 30.04.2025.  
/NS/\*

Sd/-

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Copy to:

1. Appellant 2. Respondent 3. Pr.CIT4.CIT(A)  
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.