

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 4615/Del/2024 : Asstt. Year : 2018-19

Sahil Jindal, C/o M/s Raj Kumar & Associates, L- 7A, LGF, South Extension, Part-2, New Delhi-110049	Vs	Income Tax Officer, Ward-47(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AKGPJ8905P		

**Assessee by: Sh. Raj Kumar, CA &
Sh. Suraj Gupta, Adv.**

Revenue by : Sh. Sanjay Kumar, Sr. DR

Date of Hearing: 22.04.2025	Date of Pronouncement: 22.04.2025
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ORDER

This assessee's appeal for Assessment Year 2018-19, arises against the Addl./JCIT(A)-11, Mumbai's DIN & order No. ITBA/APL/S/250/2024-25/1067643278(1) dated 14.08.2024, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It is noticed at the outset that the learned lower appellate authority has refused to condone the assessee's 1347 days delays in filing of the lower appeal instituted on 20.05.2024 against the assessment order dated 07.08.2020. That being the case, it is manifestly clear that most of the intervening time period herein above is covered under Covid-19 pandemic

outbreak upto 28.02.2022 which already stood excluded for all intents/purposes as per hon'ble apex court landmark decision Cognizance for Extension of Limitation, in Re (2022) 441 ITR 722 (SC). This is further coupled with the fact that the assessee has filed his condonation petition that he had been pursuing section 154 rectification remedy before learned assessing authority as well.

4. Faced with this situation, in and in light of the fact that the assessee has already explained the above period of delay of 1347 days institution of the lower appeal, the same stand condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

5. Next comes the sole substantive issue between the parties on merits wherein the learned lower authorities have denied foreign tax credit relief u/s 90/90A to the assessee amounting to Rs.3,98,842/- for want of timely filing of relevant Form 67. Case law V. Krishnamoorthy Vs. PCIT (2024) 169 taxmann.com 339 (Mad.) has already settled the issue against the department that the above compliance is directory than a mandatory provision in nature. The tribunal hereby accepts the assessee's instant sole substantive ground in principle in very terms and the matter is restored back to the learned Assessing

Officer for his afresh appropriate computation after verifying all the relevant facts.

6. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 22/04/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 22/04/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR