

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No.1946/Ahd/2025
(Assessment Years: 2019-20)

Rohini Gautambhai Shah C/o. Gautam Shah & Associates, Suflam Flats, B/h. Dena Bank, Ashram Road, Ahmedabad-380009	Vs.	Income Tax Officer, Ward 1(3)(1), Ahmedabad
[PAN No.AAVPM 9252 B]		

(अपीलार्थी /Appellant)	(प्रत्यर्थी /Respondent)
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Appellant by :	Ms. Kinjal Shah, CA
Respondent by:	Ms. Ketaki Desai, Sr DR
Date of Hearing	10.02.2026
Date of Pronouncement	11.02.2026

ORDER

PER: DR. BRR KUMAR, VICE PRESIDENT:

This appeal has been filed by the assessee against the order dated 18.09.2025 passed by the Ld. Addl/JCIT (A)-4, Mumbai ("Ld. CIT(A)" for short), under Section 250 of the Income-tax Act, 1961 ("the Act" for short) for Assessment Year 2019-20.

2. The assessee has taken the following grounds of appeal:-

"1. The CITA has erred in confirming short deduction being donations of Rs.45,148/- being claimed as a Chapter VIA stating that the Appellant has not filed documentary evidences regarding donations claimed as a deduction.

It is submitted that the Appellant has filed the receipt for donation along with the Return of Income and since the same is already on record of the AO, the CITA ought to have allowed deduction for donations of Rs.45,148/-

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2. The CITA has erred in not granting credit for taxes paid of Rs. 99,187/- on foreign income of Rs. 2,26,483/- u/s.91 under the contention that Form 67 was not filed before due date of filing Return of Income.

It is submitted that filing Form No.67 is merely a procedural formality and since it is filed on 7/5/2021 i.e before the AO passed rectification order u/s. 154 on 19/8/2024, thus, the same is filed in the course of the assessment proceedings and therefore the CITA ought to have granted credit for Rs. 99,187/-as correctly claimed in the course of the assessment proceedings.”

3. Briefly stated, the facts of the case are that the return of income filed by the assessee was processed under section 143(1) of the Act on 28.03.2021, wherein a short allowance of deduction of Rs.45,148/- under Chapter VIA of the Act was made and credit for foreign taxes paid under section 91 of the Act was not granted. Aggrieved by the same, the assessee filed a rectification application before the Assessing Officer. The Assessing Officer passed an order under section 154 of the Act on 08.03.2024, rejecting the assessee’s claim for relief under section 91 of the Act on the ground that Form No. 67 was not filed before the due date of filing the return of income and determining the total income at Rs.9,80,957/-.

3.1 Aggrieved by the rectification order passed under section 154 of the Act, the assessee preferred an appeal before the Ld. CIT(A), who dismissed the appeal. The assessee is now in further appeal before the Tribunal.

Ground No.1

4. The assessee has claimed Rs.45,148/- being the donation given to an eligible trust and claimed deduction under Chapter VIA of the Act. On perusal of the donation receipts placed on record, we are satisfied that the assessee is eligible for the said deduction. Accordingly, the deduction of Rs.45,148/- is directed to be allowed.

Ground No. 2

5. With regard to granting of credit for taxes paid of Rs.99,187/-, the Assessing Officer denied the same solely on the ground that Form No. 67 was filed belatedly. Having gone through the entire record, we hold that this is merely a procedural lapse and the Assessing Officer is hereby directed to grant credit for taxes paid amounting to Rs.99,187/- which relates to income that has been duly taxed in the hands of the assessee.

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

This Order pronounced in Open Court on 11.02.2026

Sd/-

**(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER**

Sd/-

**(DR. BRR KUMAR)
VICE PRESIDENT**

Ahmedabad; Dated 11.02.2026
btk

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

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

आदेशानुसार/ BY ORDER,

TRUE COPY

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad