

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

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

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.833/RPR/2025

निर्धारण वर्ष / Assessment Year : 2022-23

Prabodh Chand Parakh
Kundan Palace, Neat St. Paul School,
Byron Bazar, Raipur (C.G.)-492 001
PAN: AEQPP5915H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,
Circle-1(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nikhilesh Begani, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 19.02.2026

घोषणा की तारीख / Date of Pronouncement : 19.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 10.10.2025 for the assessment year 2022-23 as per the grounds of appeal on record.

2. In this case, the assessee had earned income from United States of America with Taxpayer Identification number as per record under the heads viz. (i) business or profession; (ii) capital gains and (iii) other sources totaling to Rs.45,65,107/-. The taxes paid outside India pertain to the said income was Rs.1,43,214/-. That as per return of income filed in India, taxes payable under the normal provision of the Act is Rs.9,93,025/-.

3. The limited contention of the Ld. Counsel for the assessee was that since already taxes at Rs.1,43,214/- has been paid by the assessee outside India, then in view of Section 90 r.w. DTAA of the Income Tax Act, 1961 (for short 'the Act') between India and USA, the said amount paid as taxes outside India should be provided as relief from total taxes payable as has been computed under the normal provision in India. However, it is noted from intimation u/s. 143(1) of the Act regarding the assessee as per Annexure TR, the assessee had written the amount under the head total

taxes paid outside India at Rs.1,43,214/- and similarly, as per Annexure TR (as computed) total relief that has been accepted by the CPC in the said intimation u/s.143(1) of the Act is the same amount of Rs.1,43,214/- i.e. the amount of taxes that was already paid by the assessee outside India. Hence, there seems to be no dispute so far as the assessee and the Department is concerned regarding the relief claim as well as taxes paid in foreign land. However, the Ld. Counsel further contended that the amount has not been credited in the hands of the assessee.

4. The Ld. Sr. DR submitted that the matter may be revisited by the A.O. through co-ordination with CPC and examination of the issue of providing proper relief.

5. In my considered view, the CPC through its intimation u/s.143(1) of the Act had already accepted in 'column of computation' under the head 'total tax relief available in respect of the country where DTAA is applicable as per Section 90 of the Act' and therein, it is specified Rs.1,43,214/-. There is no dispute that such relief had already been granted to the assessee and since it has not been credited in the hands of the assessee, the matter has to be checked by the A.O and the A.O shall promptly co-ordinate with CPC and provide necessary credit of the amount in the hands of the assessee providing all parameters of law have been complied with by the assessee.

6. As per above terms, grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 19th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 19th February, 2026.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur