

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ, चेन्नई। IN THE INCOME TAX APPELLATE TRIBUNAL 'C' BENCH: CHENNAI		
श्री इंतूरी रामा राव लेखासदस्य एवं श्री मनु कुमार गिरि, न्यायिक सदस्य BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER AND SHRI MANU KUMAR GIRI, JUDICIAL MEMBER		
आयकर अपील सं./ITA No 3878/Chny/2025 निर्धारण वर्ष/Assessment Year: 2020-21		
Gopal Krishnan Gopinath New No 24 Old No 5/1, Veersamy 2 nd Street Ayanavaram, Chennai-600023	v.	Assessing Officer International Taxation, No. 16 BSNL Building Tower 1, 4 th Floor Greams Road Chennai, Chennai-600006
[PAN: AWUPG 4396 D]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Mr. Balamurugan M.
प्रत्यर्थी की ओर से /Respondent by	:	Ms. R. Anitha, Addl. CIT
सुनवाई की तारीख/Date of Hearing	:	17.02.2026
घोषणा की तारीख /Date of Pronouncement	:	20.02.2026

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This captioned Appeal filed by the Assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals)/Addl/JCIT (A)-1, Lucknow [CIT(A)] dated 15.10.2025 for Assessment Year 2020-21.



2. Brief Facts of the case are that the appellant earned salary income in USA during FY 2019-20, relevant to AY 2020-21, from which tax was deducted at source by the US employer as per US tax laws. The appellant duly declared this foreign income in the return of income filed for AY 2020-21 and claimed appropriate Foreign Tax Credit. The Form 16 issued by Infosys clearly shows the Foreign Tax Credit in the annexure, though erroneously categorized under "Relief under Section 89" in the main form. Form 67 was subsequently filed providing complete details of foreign taxes paid, before the final processing of the return by CPC. No Revenue leakage to the Government of India as the foreign taxes paid were legitimate and properly documented.

3. The main issue of the assessee is whether in the facts of the case credit for Foreign Tax Credit [for short FTC] as per Form 67 filed by the assessee is allowable?

4. We find that this is covered against the assessee by the judgement of this jurisdictional High Court in the case of **"Duraishwamy Kumaraswamy v. PCIT (2024) 296 Taxman 502/ 460 ITR 615 / 336 CTR 108(Mad.) (HC)"**.

5. In the present case, we find that the assessee submitted Form 67 only on 24.03.2025, however, the intimation u/S 143(1) was issued on 15.03.2021. Therefore, the assessee filed Form 67 much after



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due date of filing of return as specified u/S 139(1) of the Act and much after intimation order was passed.

6. Therefore, respectfully following the judgment of the Hon'ble jurisdictional High Court (supra), which held that if the FTC form 67 is filed before passing of the final assessment order, it can be allowed. However, in the present case, Form 67 was filed much beyond the intimation order. Hence, claim of FTC is not allowable.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on the 20th day of February 2026, in Chennai.

Sd/-
(श्री इंतूरी रामा)
(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 20th February, 2026.

SNDP, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/**JUDICIAL MEMBER**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF