आयकर अपीलीय अधिकरण
कोलकाता 'बी' पीठ, कोलकाता में
IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA

श्री जॉर्ज माथान, न्यायिक सदस्य
एवं
श्री राकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

I.T.A. No.: 1905/KOL/2024
Assessment Year: 2018-19

Timirbaran Mazumder	Vs.	D.C.I.T./A.C.I.T., Circle 2(1), International Taxation
(Appellant)		***(Respondent)***
PAN: AHBPM8188K		

Appearances:

Assessee represented by : Tarun Kejriwal, AR.

Department represented by : Sandip Sengupta, Addl. CIT, Sr. DR.

Date of concluding the hearing : March 11th, 2025
Date of pronouncing the order : March 20th, 2025

ORDER

PER BENCH:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-22, Kolkata [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 16.07.2024, which has been passed against the intimation order u/s 143(1) of the Act, dated 11.06.2020.

2. The assessee has raised the following grounds of appeal:

"1. That the order of the Ld. CIT(A) is erroneous both on facts and in law in not allowing the Foreign Tax credit claimed under section 90/90A to the extent of Rs. 14,35,797/-.

2. The Ld. CIT (A) while observing so, totally ignored the settled principle that the requirement of filing of Form (Form No.67) along with the return' is 'directory' and not mandatory, as was held by various legal fora, including the Apex Court, particularly in the light of the fact that the quantum of relief claimed u/s 90/90A at Rs.1,29,14,123/- was not disturbed in any manner by the AO in the assessment order passed u/s 143(3) and also that DTAA should take precedence over domestic laws.

3. The CIT(A) ought to have appreciated that it is not mandatory to file Form 67 before filing return of income under section 139(1) to claim Foreign tax credit as Rule 128(9) of the Rules does not provide for disallowance of FTC in case of delay in filing Form No.67 and that filing of Form No.67 is not mandatory but a directory requirement.

4. The assessee referring to the decision of the Bangaluru Bench of the Tribunal in the case of M/s. 42 Hertz Software India Pvt. Ltd vide ITA No.29/Bang/2021 order dated 07.03.2022 for AY 2017-18 submitted that the Tribunal relying on various decisions has held that as per rule 128 for claiming Foreign Tax Credit Form No.67 to be submitted by the assessee before filing of the return is not mandatory but is directory in nature. He further submitted that the Tribunal in the said decision has held that DTAA overrides the provisions of the Act and the Rules. Therefore, merely because there is a delay in filing the Form-67, the Foreign Tax Credit cannot be denied to the assessee.

5. It's a trite law that DTAA overrides the provisions of the Act and the Rules, as held by various High Courts, which has also been approved by Hon'ble Supreme Court in case of Engineering Analysis Centre of Excellence (P.) Ltd. reported in (2021) 432ITR 471.

6. The law laid down by the Hon'ble Apex Court in Commissioner of Income-Tax, Maharashtra v. G.M. Knitting Industries (P) Limited in Civil Appeal Nos. 10782 of 2013 and 4048 of 2014 dated 24.06.2015, would be squarely applicable to the present case. The filing of FTC in terms of the Rule 128 is only directory in nature. The rule is only for the implementation of the provisions of the Act and it will always be directory in nature. This is what the Hon'ble Supreme Court had held in the above cases when the returns were filed without furnishing Form 3AA and the same can be filed the subsequent to the passing of assessment order.

7. That the appellant craves to add or alter or delete any grounds of appeal on or before the date of hearing."

3. Brief facts of the case as culled out from the order of the Ld. CIT(A) are that the assessee is a resident and has filed the return of income showing total income of Rs. 75,54,930/- on 29.03.2019 which was processed on 11.06.2020 with due demand. The credit for foreign tax (FTC) paid in USA was not allowed against which the assessee filed a rectification application on 03.10.2020 which was rejected on 05.10.2020. Aggrieved with the demand of Rs. 20,48,260/-, the assessee filed an appeal before the Ld. CIT(A). It was stated that the Ld. AO sent a communication of proposed adjustment u/s 143(1)(a) of the Act on 13.03.2020 which related to Schedule VI-A and disallowance of carry forward of current year's losses and there was no intimation of any other disallowance of TDS credit of Rs. 14,35,797/- paid in USA as per DTAA u/s 90/90A, but on 11.06.2020, the Ld. AO raised demand of Rs. 20,48,260/- by not providing credit of Rs. 14,35,797/- paid in USA. It was submitted that the Ld. AO could not bring any material on record to hold why TDS credit of Rs. 14,35,797/- paid in USA was not allowed and it was stated that the CBDT had also issued an office memorandum on 17.11.2014 stating that frivolous additions or high-pitched assessments without proper basis should not be made. The assessee also filed written submission. The Ld. CIT(A) examined the material at hand including the submission of documents. The Ld. CIT(A) observed that the assessee could not submit the copy of full set of intimation order dated 11.06.2020 in the course of the appeal but provided some pages of the said order from which it was not clear whether the said claim of tax relief was rejected or not. However, from the submission of the assessee it could be assumed that the said tax

credit had not been given to the assessee. The Ld. CIT(A) has also mentioned that the foreign tax credit for the impugned year could only be given to the assessee if Form No. 67 was filed on or before the due date of furnishing the return of income as prescribed u/s 139(1) of the Act. Since in this case the original return had been filed after the due date and u/s 139(4) of the Act on 29.03.2019 and Form No. 67 was filed on the same date i.e. 29.03.2019, he has reproduced ,thereafter, Rule 128 of the Income Tax Rules, 1962 and has held that since in the present case the return of income was filed after the due date u/s 139(1) of the Act and the CPC processed the return of income without allowing the credit for foreign tax deduction, the Ld. CIT(A) held that he was of the view that it was not only directory but also mandatory in nature that filing of Form No. 67 must be within the due date of filing the return of income u/s 139(1) of the Act and as the assessee failed to follow the procedure as per the I.T. Rules, the grounds of appeal were dismissed. Other grounds being consequential in nature were not adjudicated and the appeal was accordingly dismissed. Aggrieved with the order of the Ld. CIT(A) the assessee has filed the appeal before this Tribunal.

4. Rival contentions were heard and the submissions made have been examined. It was submitted that as against the due date of 31st July, 2018 the return of income was filed on 29.03.2019 i.e. within the time provided u/s 139(4) of the Act and Form No. 67 was also filed on 29.03.2019 along with the return of income along with details of income from a country outside India foreign tax credit paid. The assessee's return was processed u/s 143(1)(a) of the Act on 13.03.2020 on which date Form No. 67 was available before the Ld. AO, CPC but the credit for FTC was not allowed. The assessee relied upon the decisions in the

case of **Debanjan Chatterjee vs. DDIT** in **ITA No. 1959/KOL/2024** order dated 02.12.2024 and **M/s. 42 Hertz Software India Pvt. Ltd. vs ACIT** in **ITA No. 29/BANG/2021** order dated 07.03.2022 in support of the claim that the credit for FTC was to be allowed. The Ld. DR relied upon the order of the Ld. CIT(A) and requested that the same may be upheld.

5. We have gone through the submissions made and also considered the facts of the case. Similar issue arose in the case of **Jaspal Singh Bindra vs. DCIT** in **ITA No. 1826/KOL/2024** order dated 19.11.2024 in which the Coordinate Bench (in which one of us was a member) has held as under:

> *"7. Similar issue arose in the case of Sukhdev Sen Vs. ACIT, Circle -1, Kolkata (ITA No. 78/Kol/2014, dated 26.03.2024). The relevant extract of the aforesaid order is as under:*
>
> > *"7. Before proceeding further, we would like to reproduce rule 128 of the Income-tax Rules, 1962 (the Rules) which relates with foreign tax credit as under:*
> >
> > > *"Foreign Tax Credit. 128 (1) An assessee, being a resident shall be allowed credit for the amount of any foreign tax paid by him in a country or specified territory outside India, by way of deduction or otherwise, in the year in which the income corresponding to such lax has been offered to tax or assessed to tax in India, in the manner and to the extent as specified in this rule:*
> > >
> > > *Provided that in a case where income on which foreign tax has been paid or deducted, is offered to tax in more than one year, credit of foreign tax shall be allowed across those years in the same proportion in which the income is offered to tax or assessed to tax in India"*
> >
> > *8. We further note that section 90 of the Act provides that Government of India can enter into Agreement with other countries for granting relief in respect of income on which taxes are paid in country outside India and such income is also taxable in India. Article 25 of DTAA*

between India and USA provides for credit for foreign taxes. Article 25(2)(a) is relevant in the present context. Same is extracted below:

> *"Where a resident of India derives income which, in accordance with the provisions of this Convention, may be taxed in the United States, India shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in the United States, whether directly or by deduction. Such deduction shall not, however, exceed that part of the income-tax (as computed before the deduction is given) which is attributable to the income which may be taxed in the United States"*

9. Thus, Section 90 of the Act read with Article 25(2)(a) of the DTAA provides that tax paid in USA shall be allowed as a credit against the tax payable in India but limited to the proportion of Indian tax Neither section 90 nor the DTAA provides that FTC shall be disallowed for non- compliance with any procedural requirement. Foreign Tax Credit is an assessee's vested right as per Article 25[2](a) of the DNA road wat Section 90 and same cannot be disallowed for non-compliance with procedural requirement that is prescribed in the rules.

10. Further, we would like to mention that rule 128(9) provides that Form No. 67 should be filed on or before the due date of filing the return of income as prescribed u/s 139(1) of the Act. However, the rule nowhere provides that if the said Form No. 67 is not filed within the required time frame, the relief as sought by the assessee u/s 90 of the Act would be denied. It is therefore evident that if the intention of the legislature were to deny the foreign tax credit, either the Act or the rules would have specifically provided that the foreign tax credit would be disallowed if the assessee does not file Form No. 67 within the due date prescribed under section 139(1) of the Act. We further note that Filing of Form No. 67 is a procedural/directory requirement and is not a mandatory requirement and violation of procedural norm does not extinguish the substantive right of claiming the credit of FTC. In support of the claim, the assessee has relied upon several decisions including the following decision:

> *i. CIT vs. G.M. Knitting Industries (P) Ltd. 71 Tuxmann.com 35(SC)*
>
> *ii. Brinda Ramakrishna us. IPO 193 ITD 840 (Bang)*
>
> *iii. 42 Hertz Software India Pvt. Ltd vs Asst. CIT. Ita No. 29. Hang/2001*

iv. Duraiswamy Kumaraswamy vs. PCIT, W.P No.5834 of 2022

11. Hon'ble Supreme Court, in the case of Mangalore Chemicals & Fertilizers Ltd. v. Deputy Commissioner, [1992 Supp (1) Supreme Court Cases 21) in respect of compliance with the procedural requirements have observed that:

> *"The mere fact that it is statutory does not matter one way of that other. There are conditions and conditions. Some may be substantive, mandatory and based on considerations of policy and some others may merely belong to the area of procedure. It will be erroneous to attach equal importance to the non-observance of all conditions irrespective of the purposes they were intended to serve."*

12. Further, in the case of Engineering Analysis Centre of Excellence Private Limited vs the Commissioner of Income-tax & Anr. Civil Appeal Nos. 8733-8734 of 2018 & Ors. Hon'ble Supreme Court have held as under that the provisions of DTAA shall override the provisions of the Income-tax Act unless they are more beneficial to the assessee:

> *165. The conclusions in the aforestated paragraph have no direct relevance to the facts at hand as the effect of section 902) of the Income Tax Act wat explanation 4 thereof, is to treat the DTAA provisions as the low that must be followed by Indian courts, notwithstanding what may be contained in the Income Tax Act to the contrary, unless more beneficial to the assessee.*

13. We have gone through the decisions of the coordinate Benches and concur with their findings in this regard that filing of Form No. 67 is directory and not mandatory and the credit for foreign taxes paid cannot be denied merely on the delay in filing the Form No. 67. In the case of M/s 42 Hertz Software India Pvt Ltd. Vs the Assistant Commissioner of Income Tax, Circle 3 (1)(1), Bangalore, ITA No. 29/Bang/2021 ITAT. BANGALORE it is held that:

> *6. There is no dispute that the Assessee is entitled to claim FTU On perusal of provisions of Rule 128 (8) & (9), it is clear that, one of the requirements of Rule 128 for claiming FTC is that Form 67 is to be submitted by assessee before filing of the returns. In our view, this requirement cannot be treated as mandatory, rather it is directory in nature. This is because,*

Rule 128(9) does not provide for disallowance of FTC in case of delay in filing Form No 67 This view is fortified by the decision of coordinate bench of this Tribunal in case of Ms. Brindu Kumar Krishna us. ITO in ITA no. 454/ Bang/2021 by order dated 17/11/2021.

7. It's a trite law that DTAA overrides the provisions of the Act and the Rules, as held by various High Courts, which has also been approved by Hon'ble Supreme Court in case of Engineering Analysis Centre of Excellence (P) Ltd reported in (2021) 432 ITR 471.

8. We accordingly, hold that FTC cannot be denied to the assessee. Assessee is directed to file the relevant details/evidences in support of its claim. We thus remand this issue back to the Ld.AO to consider the claim of assessee in accordance with law, based on the verification carried out in respect of the supporting documents filed by assessee.

14. In Vikash Daga Vs ACIT Circle-3 (1) Gurgaon ITA No.2536/Del/2022, the ITAT DELHI BENCH 'H', NEW DELHI vide order dated 14/06/2023 have held that:

8. We have given a thoughtful consideration to the orders of the authorities below. The undisputed fact is that the assessee holds a foreign tax credit certificate for Rs. 1887114/- In our considered opinion filing of form 67 is a procedural / directory requirement and is not a mandatory requirement. Therefore, violation of procedural norms does not extinguish the substantive right of claiming the credit of FTC. We accordingly direct the AO to allow the credit of FTC and hold that rule 128(9) of the Rules 3 does not provide for disallowance FTC in case of delay filing of form 67 is not mandatory het directory requirement and DTAA overrides the provisions of the Act and the Rules cannot be contrary to the Act.

9. In the result, the appeal filed by the assessee is allowed.

15. Similarly, in the case of Ashish Agrawal Vs. Income Tax Officer, Ward-12(1), Hyderabad ITA No. 337/Hyd/2023 ITAT HYDERABAD BENCHES "B", have held vide order dated 26/09/2023 that:

"11. As far as the issue of FTC is concerned, learned AR placed reliance on the decision in the case of Ms. Brinda Rama Krishna (supra) in the case of Ms Brinda Rama Krishna (supra), the Bench considered the issue in the light of the

provisions of DTAA, section 295(1) of the Act, the decisions of the Hon'ble Apex Court in the case of Mangalore Chemicals & Fertilizers Ltd. Vs. Deputy Commissioner (1992 Supp (1) SCC 21), Sambhaji Vs. Gangabai (2008) 17 SCC 117 and a lot many decisions of the Hon'ble Apex Court including the case in Union of India Vs. Azadi Bachao Andolan (2003) 263 ITR 706 (SC) etc. and reached a conclusion that since Rule 128(9) of the Rules does not provide for disallowance of FTC in the case of delay in filing Form 67 and such filing within the time allowed for filing the return of income under section 139(1) of the Act is only directory, since DTAA over rides the Act, and the Rules cannot be contrary to the Act.

12. We find from Article 25(2)(a) of the DTAA that where a resident of India derives income which, in accordance with the provision of the convention, may be taxed in the United States, India shall allow as a deduction from the tax on the income of the resident an amount equal to the income tax paid in the United States, whether directly or by deduction in view of this provision over riding the provisions of the Act, according to us, Rule 128(9) of the Rules has to be read down in conformity thereof Rule 128(9) of the Rules cannot be read in isolation. Rules must be read in the context of the Act and the DTAA impacting the rights, liabilities and disabilities of the parties.

13. In the case of Purushothama Reddy Vankireddy (supra) also the Co-ordinate Bench of the Tribunal, in the similar circumstances, allowed the appeal of assessee for FTC claim. Respectfully following the same, we are of the considered Page 6 of 8 ITA No. 337/Hyd/2023 opinion that the decisions relied upon by the assessee are applicable to the facts of the case and the grounds raised by the assessee are accordingly allowed.

14. In the result, appeal of the assessee is allowed."

16. We have also gone through the decision of the Hon'ble Madras High Court in the case of Duraiswamy Kumaraswamy us. PCIT (supra) and found that the facts are identical to the facts of the case of the assessee and the decision is squarely applicable to the facts of the case of the assessee. In that case, the petitioner was resident of India and had filed Indian ITR and claimed benefit of FTC u/s 90/91 of the Act row. Article 24 of the India-Kenya DTAA. During the year, he had income of both Kenya and India but while filing the

Indian ITR for the impugned assessment year 2019-20, the Form No. 67 prescribed in rule 128 of the rules for claiming FTC was inadvertently not uploaded along with the ITK which was uploaded on 02.02.2021 The return was processed on 26.03.2021, however, the credit of FTC was not given effect to and the request made to the CPC to give effect to the FTC was not accepted and intimation along with notices of demand was received. The assessee also could not succeed with the rectification application filed and approached the CIT u/s 264 of the Act and at the same time filed a writ petition before the Hon'ble Madras High Court. It was stated by the respondent-department that rule 128 is mandatory and cannot be considered as directory in nature. The petitioner referred to the judgment of the Hon'ble Supreme Court in the case of CIT vs. G.M. Knitting Industries (P) Ltd. Civil Appeal Nos. 10782 of 2013 and 4048 of 2014 dated 24.06.2015 The Hon'ble High Court allowed the Writ Petition in favour of the assessee by holding as under:-

> *"11. The law laid down by the Hon'ble Apex Court in Commissioner of Income Tax, Maharashtra v. G.M.Knitting Industries (P) Limited in Civil Appeal Nos. 10782 of 2013 and 4048 of 2014 dated 24.06.2015, which was referred above, would be squarely applicable to the present case. In the present case, the returns were filed without FIC, however the same was filed before passing of the final assessment order. The filing of FTC in terms of the Rule 128 is only directory in nature. The rule is only for the implementation of the provisions of the Act and it will always be directory in nature This is what the Hon'ble Supreme Court had held in the above cases when the returns were filed without furnishing Form 3AA and the same can be filed the subsequent to the passing of assessment order. W P. No 5834 of 2022.*
>
> *12 Further, in the present case, the intimation under Section 143(1) was issued on 26.03.2021, but the FTC was filed on 02.02.2021. Thus, the respondent is supposed to have provided the due credit to the FTC of the petitioner. However, the PTC was rejected by the respondent, which is not proper and the same is not in accordance with law. Therefore, the impugned order is liable to be set aside.*
>
> *13. Accordingly, the impugned order dated 25.01.2022 is set aside. While setting aside the impugned order, this Court remits the matter back to the respondent to make reassessment by taking into consideration of the FTC filed by*

> *the petitioner on 02.02.2021. The respondent is directed to give due credit to the Kenya income of the petitioner and pass the final assessment order. Further, it is made clear that the impugned order is set wade only to the extent of disallowing of FTC clam made by the petitioner und hence, the first respondent is directed to consider only on the aspect of rejection of FTC clam within a period of 8 weeks from the date of receipt of copy of this order"*
>
> *17. Respectfully following the order of the Hon'ble Madras High Court in the case of Duraiswamy Kumaraswamy vs. PCIT (supra) and concurring with the views held by the coordinate Benches of the Tribunal (supra), we hold that merely because the assessee could not file Form No. 67 within the prescribed time limit as per the provisions of rule 128(9) of the Income-tax rules, 1962, as it stood during the year under consideration, will not preclude the assessee from claiming the benefit of the foreign tax credit in respect of taxes paid outside India. Therefore, the claim of the assessee is allowed and the Assessing Officer is directed to give benefit of foreign tax credit in respect of tax paid outside India by the assessee in accordance with law and the DTAA between India and the USA. Accordingly, grounds no. 2,3,4 of the appeal are allowed."*

6. Thus, the claim of FTC is allowable to the assessee on the facts of the case as Form No. 67 was filed along with the return of income and the filing of the Form is held to be directory and not mandatory in nature and the provisions of DTAA override the provisions of the Income Tax Act, 1961. Further, the relevant extract of Article 25 of the AGREEMENT FOR AVOIDANCE OF DOUBLE TAXATION OF INCOME WITH USA (DTAA) issued vide Notification**:** No. GSR 992(E), dated 20-12-1990, which is also discussed in the case of Sukhdev Sen Vs. ACIT, Circle-1, Kolkata (ITA No. 78/Kol/2014, dated 26.03.2024) relied upon in the case of Jaspal Singh Bindra (supra) is once again reproduced as under:

"ARTICLE 25

RELIEF FROM DOUBLE TAXATION

1. In accordance with the provisions and subject to the limitations of the law of the United States (as it may be amended from time to time without changing the general principle hereof), the United States shall allow to a resident or citizen of the United States as a credit against the United States tax on income—

the income-tax paid to India by or on behalf of such citizen or resident ; and

in the case of a United States company owning at least 10 per cent of the voting stock of a company which is a resident of India and from which the United States company receives dividends, the income-tax paid to India by or on behalf of the distributing company with respect to the profits out of which the dividends are paid.

For the purposes of this paragraph, the taxes referred to in paragraphs 1(b) and 2 of Article 2 (Taxes Covered) shall be considered as income taxes.

2. (a) Where a resident of India derives income which, in accordance with the provisions of this Convention, may be taxed in the United States, India shall allow as a deduction from the tax on the income of that resident an amount equal to the income-tax paid in the United States, whether directly or by deduction. Such deduction shall not, however, exceed that part of the income-tax (as computed before the deduction is given) which is attributable to the income which may be taxed in the United States.

(b) Further, where such resident is a company by which a surtax is payable in India, the deduction in respect of income-tax paid in the United States shall be allowed in the first instance from income-tax payable by the company in India and as to the balance, if any, from surtax payable by it in India.

3. For the purposes of allowing relief from double taxation pursuant to this article, income shall be deemed to arise as follows :

income derived by a resident of a Contracting State which may be taxed in the other Contracting State in accordance with this Convention [other than solely by reason of citizenship in accordance with paragraph 3 of article 1 (General Scope)] shall be deemed to arise in that other State ;

income derived by a resident of a Contracting State which may not be taxed in the other Contracting State in accordance with the Convention shall be deemed to arise in the first-mentioned State.

Notwithstanding the preceding sentence, the determination of the source of income for purposes of this article shall be subject to such source rules in the domestic laws of the Contracting States as apply for the purpose of limiting the foreign tax credit. The preceding sentence shall not apply with respect to income dealt with in article 12 (Royalties and Fees for Included Services). The rules of this paragraph shall not apply in determining credits against United States tax for foreign taxes other than the taxes referred to in paragraphs 1(b) and 2 of article 2 (Taxes Covered).”

7. Since the provision of DTAA override the provision of Section 90 of the Act as they are more beneficial to the assessee, in view of judicial pronouncements in this regard and since Rule 128(a) does not preclude the assessee from claiming credit for FTC in case of delay in filing the required Form No. 67 as the credit for FTC is a vested right of the assessee and since Form No. 67 was filed along with the return of income and was available at the time of processing the return of income u/s 143(1)(a) of the Act as contended by the assessee, therefore, there was no justification for not allowing the credit for FTC. Hence, respectfully following the decisions cited in preceding paragraphs, the claim for FTC is directed to be allowed as the assessee had filed the required Form No. 67 as evidence of foreign taxes paid and the Ld. AO is directed to allow the FTC in accordance with DTAA between India & USA and as per law. Hence, Ground Nos. 1, 2 and 3 of the appeal are allowed.

8. Ground Nos. 4,5 and 6 are in the nature of submissions in respect of the relief claimed and Ground No. 7 is general in nature and all these Grounds do not require separate adjudication.

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

Order pronounced in the open Court on 20th March, 2025.

Sd/-	*Sd/-*
[**George Mathan**]	[**Rakesh Mishra**]
Judicial Member	Accountant Member

Dated: 20.03.2025

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***Timirbaran Mazumder, Flat-4 AR1, Greenwood Nook, 369/2, Purbachal Kalitala Road, Kasba, Haltu S.O, Kolkata, West Bengal, 700078.***
2. ***D.C.I.T./A.C.I.T., Circle 2(1), International Taxation.***
3. CIT(A)-22, Kolkata.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

//True copy//

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata