



The Hon'ble ITAT Bench Jaipur held that it is the duty of the Assessing Officer to assist the Assessee during Assessment proceedings.

Pappu Singh Rajpurohit [TS-192-ITAT-2023(JPR)]

New Delhi, April 29, 2023

In the present matter assessee being a Non-resident for tax purposes offers his foreign income for tax which is not taxable in India while filing the income tax return in India claiming the foreign tax credit (FTC) for tax which has been paid by him in foreign country.

While processing the return, revenue straight away rejected the FTC stating the reasons that the FTC can only be claimed by the Indian Resident (admitting the assessee as NRI) but on the other hand revenue imposed a tax on the foreign income of the assessee, which was earned, accrued and received outside India.

Aggrieved by the decision of the Ld. AO the assessee filed an application under section 154 of the act. The revenue also rejected the same, stating that it was not a mistake apparent from the record. Hence, the assessee filed an appeal.

The Hon'ble Jaipur ITAT in the above-captioned matter held that:

Despite the appeal's maintainability in question, the Hon'ble Court still held that the assessee is entitled to get the relief as the Ld. AO is duty-bound to assist the Assessee during the assessment proceedings.

Hence directed AO to properly determine the income of the assessee by considering the record.

*Section 154: Provision for rectification of mistake apparent on record.

