

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
Ms. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.782/PUN/2024

Assessment Year : 2023-24

Akshay Devendra Birari, 103/2, Shriheramb, Mitranagar, Baglan, Satana, Nashik 423 301 Maharashtra PAN : BPF PB7648N	Vs.	DCIT, CPC, Bengaluru
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Shashank Deogadkar  
Date of hearing : 05.06.2024  
Date of pronouncement : 05.06.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Addl./JCIT(A)-2, Chennai dated 14.03.2024 for the assessment year 2023-24.

2. Briefly, the facts of the case are that the appellant is an individual deriving income under the head "Salaries" and income from Futures and Options in shares. The Return of Income for the A.Y.2023-24 was filed under the provisions of section 115BAC in New Tax Regime on 31.07.2023 declaring income of Rs.40,54,450/-. The said return of income was processed u/s.143(1)(a) vide intimation dated 10.01.2024

assessing the income of Rs.40,54,450/- denying the benefit of New Tax Regime.

3. Being aggrieved by the above intimation order, an appeal was filed before the CIT(A)/NFAC who vide impugned order confirmed the action of the CPC by holding that the appellant submitted the Form No.10IE only on 10.01.2024 not before the prescribed due date, i.e. 31.07.2023.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing. After hearing the Id. DR and perusing the material on record, we proceed to dispose of the appeal *ex parte* qua the appellant.

6. The Id. Sr.DR submits that from the A.Y. 2023-24 onwards New Tax Regime was made optional. Once the assessee opts for New Tax Regime, he needs to file Form No.10IE before the filing of the income-tax return. The assessee in the instant case had filed the Form No.10IE only on 10.01.2024. Therefore, the CPC had rightly denied the benefit of New Tax Regime and hence, no interference is called for.

7. We heard the Id. Sr.DR and perused the relevant material on record. The solitary issue that arises for our consideration in the present appeal is whether the CPC was justified in denying the benefit of New Tax Regime. Admittedly, the appellant had failed to submit the prescribed Form No.10IE in order to claim the benefit of New Tax Regime before the due date for filing the return of income. However, the appellant had filed the said form on 10.01.2024 on which date the

CPC had processed the return of income u/s.143(1)(a) denying the benefit of New Tax Regime. In any event, it is not a mandatory requirement for filing of Form No.10IE but directory in nature. The Form No.10IE was very much available with the CPC and the CPC ought to have considered the same allowing the benefit of New Tax Regime. Therefore, we direct the CPC to amend the intimation by taking into consideration the Form No.10IE, as the same was available with the CPC at the time of processing the return of income. We order accordingly.

8. In the result, the appeal filed by the assessee is partly allowed.

Order pronounced on this 05<sup>th</sup> day of June, 2024.

**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 05<sup>th</sup> June, 2024  
*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,  
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune