

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI**

**माननीय श्री एबी टी. वर्की, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI ABY T. VARKEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ ITA No.1558/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2022-23)**

Shri Ranganathan Anantharaman 37/ 2 &3 SAS garden 2 nd floor, Sri Ram Nagar Chokkampudur Road, Coimbatore-641 039.	बनाम/ Vs.	DCIT Non-Corporate Circle-4 Coimbatore.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ADIPR-8127-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri N.V. Balaji (Advocate) -Ld.AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Dr. Samuel Pitta (JCIT) -Ld. DR

सुनवाईकी तारीख/ Date of Hearing	:	22-08-2024
घोषणाकी तारीख / Date of Pronouncement	:	03-09-2024

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The sole grievance of the assessee, in the captioned appeal, is application of correct rates of taxes. The impugned order has been passed by Learned Addl. / JCIT Commissioner of Income Tax (Appeals)-2, Gurugram [CIT(A)] on 29-03-2024 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 22-02-2023 raising certain demand against the assessee. This was on account of the fact that the assessee claimed concessional rate of tax u/s 115BAC which was computed by CPC under old regime i.e., at normal rates. The assessee laid its claim

on the strength of Form 10-IE which was filed on 22-03-2022 starting from AYs 2021-22. The assessee submitted that it was not required to exercise this option every year since option once exercised, would apply to subsequent years as well. However, CPC denied the benefit of the same. The Ld. CIT(A) confirmed the action of CPC on the ground that the return of income for AY 2021-22 was filed belatedly u/s 139(4). The benefits of Sec.115BAC would not be applicable for belated filings. Given the fact that the claim for the provisions of Sec.115BAC was not valid for AY 2021-22, the assessee did not fresh Form in this year. Aggrieved, the assessee is in further appeal before us. The Ld. AR has submitted that this form could be filed only once and since the assessee had already filed this form once, it could not file another form on the system / ITBA portal. In other words, the assessee is precluded from claiming the benefits in all the subsequent years also.

2. It is quite clear that the assessee, in clear terms, want to claim concessional benefit from AY 2021-22 onwards. For the said purpose, it has filed requisite Form No.10-IE on 22-03-2022. The said benefit has been denied for AY 2021-22 since the return of income has been filed belatedly. However, this benefit has been denied for AY 22-23 also despite the fact that the return of income has been filed in time. The same could not be held to be justified from any angle. If the view of Ld. CIT(A) is accepted, the assessee would be precluded forever to claim this concession. The Pune Bench of Tribunal in **Akshay Devendra Birari (164 Taxmann.com 58)** held that filing of this form was directory in nature. Since the form was made available to CPC at the time of processing of return of income, the benefit thereof would be available to the assessee. Under these circumstances, we direct CPC to provide the

impugned benefit and amend the intimation issued to the assessee taking into consideration Form No.10-IE as filed by the assessee on 22-03-2022.

3. The appeal stand allowed.

Order pronounced on 3rd September, 2024

Sd/-
(ABY T. VARKEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated :03-09-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF