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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.1081/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2021-22)

M/s. Kedia Overseas Pvt. Ltd., Hyderabad. PAN:AABCK3898E	Vs.	Dy. Commissioner of Income Tax, Circle 2(1), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	Smt. S. Sandhya, Advocate	
राजस्व द्वारा / Revenue by:	Shri M. Naveen Kumar, SR-DR	
सुनवाई की तारीख / Date of hearing:	12/11/2024	
घोषणा की तारीख / Pronouncement:	13/11/2024	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M.:

This appeal is filed by M/s. Kedia Overseas Pvt. Ltd., Hyderabad ("the assessee"), feeling aggrieved by the order passed by the Learned Addl./JCIT(A), Mysore ("Ld. Addl./JCIT (A)"), dated 29.08.2024 for the AY 2021-22.

2. At the outset, the Learned Authorised Representative ("Ld. AR") submitted that Central Processing Centre ("CPC") vide their intimation u/s.143(1) of the Income Tax

Act, 1961 (“the Act”) dated 13.11.2022 not allowed the benefit available u/s.115BAA to the assessee, due to the reason that the required Form no.10 IC was not filed within the specified due date. The assessee also did not succeed in appeal before the Ld. Addl./JCIT (A).

3. Aggrieved with the order of Ld. Addl./JCIT (A), the assessee is in appeal before us. The Ld. AR submitted that the CBDT vide Circular no.19/2023 dated 23.10.2023(“impugned circular”) extended the due date of filing of Form no.10 IC for A.Y. 2017-18. However, the Ld. Addl./JCIT (A) dismissed the appeal of the assessee without considering the impugned circular. Therefore, relying on the impugned circular she prayed before the bench to allow her appeal.

4. Per contra, the Learned Department Representative (“Ld. DR”) relied on the order of Ld. Addl./JCIT (A) and reiterated to dismiss the appeal of the assessee.

5. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. There is no dispute about the fact that the CBDT has issued the impugned circular with an intention to extend the due date of filing of Form no.10 IC subject to fulfilment of certain conditions

by the assessee. It is also a fact that the said circular has not been considered by the Ld. Addl./JCIT (A) before passing the order. Therefore we remand back the issue to the file of Ld. Addl./JCIT (A) with a direction to verify the applicability of the impugned circular to the case of the assessee and pass a suitable order as per law. It is needless to mention that a proper opportunity of being heard to the assessee. Accordingly the grounds are answered.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 13th Nov., 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 13.11.2024.

* *Reddy gp*

Copy of the Order forwarded to :

1. M/s. Kedia Overseas Private Limited, 19-2-226,
Miralam Tank Road, Bahadurpura, Hyderabad-
500 064
2. DCIT, Circle 2(1), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,