

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1492/Ahd/2024  
(Assessment Year: 2021-22)

Zodiac Energy Limited, 4-5-6 Upper Ground Floor, Milestone Building, Nr. Drive- in Cinema, Thaltej, Ahmedabad-380054 PAN : AAACZ 1284 C	Vs.	Asst. Director of Income-tax CPC, Bengaluru  (jurisdiction- Assessing Officer, Ward4(1)(1), Ahmedabad)
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Ms. Arti Shah, AR
<b>Respondent by:</b>	Smt. Mamta Singh, Sr DR

<b>Date of Hearing</b>	19.11.2024
<b>Date of Pronouncement</b>	22.11.2024

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT :**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), ADDL/JCIT(A)-3, Mumbai (hereinafter referred to as "CIT(A)" for short), dated 20.06.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2021-22.

2. The Assessee has taken following grounds of appeal:-

*"GROUNDS OF APPEAL*

*1. The Hon'ble Commissioner of Income-tax (Appeals) ["CIT(A)"] has erred in law as well as on facts of the case in denying the benefits of Section 115BAA of the Income Tax Act, 1961 ("the Act") to the*

*appellant despite its eligibility in line with the provisions of Section 115BAA of the Act rw. CBDT circular dated 23.10.2023.*

*2. The Hon'ble CIT(A) while passing the order u/s.250 of the Act has erred in reproducing screenshot of the wrong ITR form in his order and based on that decided that the Appellant has not fulfilled the condition no. (iii) of CBDT circular dt. 23/10/2023 and solely on this basis, denied the benefit of Section 115BAA of the Act to the appellant.*

*3. Hon'ble CIT(A) has erred in law as well as on facts of the case by not directing the learned AO to delete the additional interest charged under section 234A, 234B and 234C of the Act amounting to Rs.3,42,090/-, Rs.11,69.175/- and respectively. 2,65,882/- respectively.*

*4. The Appellant reserves the right to add, alter, amend and/or withdraw any of the above Grounds of Appeal.”*

3. The appeal before us consists of three grounds.

3.1 With regard to eligibility of the assessee in tune with the provisions of Section 115BAA of the Act read with CBDT Circular dated 23.10.2023, we direct the Assessing Officer to accord the benefit as the delay in filing has arisen due to technical defect which can be condoned.

4. With regard to Ground No.2, it was submitted that the rejection has been emanated from the wrong screenshot of the ITR of the assessee taken by the Assessing Officer and the screenshot of the correct ITR has been provided to us. Hence, we earnestly feel that this is a rectifiable matter by the Assessing Officer. The Assessing Officer shall take up the issue of rectification on going through the correct ITR filed by the assessee.

5. With regard to levy of interest, we direct the Assessing Officer to recompute the interest u/s 234A, 234B and 234C of the Act in accordance

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with the provisions of the Act and also taking into consideration the above two rectifications while computing the interest amount.

6. In the result, the appeal of the Assessee is allowed.

**The order is pronounced in the open Court on 22.11.2024**

**Sd/-**

**Sd/-**

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

**(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

Ahmedabad; Dated 22/11/2024

*btk*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

**आदेशानुसार / BY ORDER,**

True Copy

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**