

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT**

**AND**

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**(THROUGH VIRTUAL HEARING AT KOLKATA )**

**आयकर अपील सं/ITA No.255/CTK/2025**

**(निर्धारण वर्ष / Assessment Year : 2023-2024)**

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|---|----|--|
| <b>Prashanta Kishore Das,</b><br>Plot No.358/3377, Jaydev Vihar,<br>IRC Village, Bhubaneswar-13 | Vs | <b>ITO, Ward-3(1), Bhubaneswar</b>             |
| <b>PAN No. :AAZPD 0343 A</b>  |    |  |
| <b>(अपीलार्थी /Appellant)</b>   | .. | <b>(प्रत्यर्थी / Respondent)</b>               |
| <b>निर्धारिती की ओर से /Assessee by</b>   | :  | <b>Shri Dulal Satyanarayan Jethi, Advocate</b> |
| <b>राजस्व की ओर से /Revenue by</b>  | :  | <b>Shri Vijay Singh, Sr. DR</b>                |
| <b>सुनवाई की तारीख / Date of Hearing</b>  | :  | <b>21/08/2025</b>                              |
| <b>घोषणा की तारीख/Date of Pronouncement</b>   | :  | <b>28/08/2025</b>                              |

**आदेश / O R D E R**

**Per Duvvuru RL Reddy, VP :**

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A)-2, Guwahati, dated 28.02.2025 for the assessment year 2023-2024.

2. The only grievance of the assessee is that the assessee has filed all material facts before the Id.CIT(A), however, the Id.CIT(A) without discussing about non-acceptance of CBDT Circular mentioned by the assessee, dismissed the appeal of the assessee by mentioning that the assessee has filed return of income on 11.08.2023 against the due date on 31.07.2023. Therefore, the tax liability computed by the Assessing Officer has been confirmed by the Id. CIT(A). It has also been submitted by the Id. AR that the said order is illegal, arbitrary and against the circular issued by the CBDT. Thus, Id. AR pleaded to quash the orders passed by

the revenue authorities and also prayed that the return of income filed by the assessee should be treated as the return filed within the due date and process with the new tax regime as offered by the assessee.

3. On the other hand, Id. Sr.DR relied on the order of the Id. CIT(A).

4. We have considered the rival contentions and perused the material on record. It is an admitted fact that the CBDT has issued instruction vide CBDT Notification No.2/2024 regarding time limit for verification of return of income after uploading. The relevant Notification of the CBDT reads as under :-

*Notification No. 2 of 2024  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Directorate of Systems, Bengaluru*

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*Bengaluru, dated 31.03.2024*

***Subject: Time limit for verification of return of income after uploading- reg.***

*In pursuance of the powers conferred under Rule 14 of the Centralised Processing of Returns Scheme, 2011, Notification No. 05 of 2022 dated 29.07.2022 was issued by the DGIT(Systems) specifying the time limit for verification of Income Tax Return (ITR) as 30 days from the date of transmitting the data of ITR electronically.*

*2. It is clarified that:*

- (i) Where the return of income is uploaded and e-verification/ITR-V is submitted within 30 days of uploading – In such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income.*
- (ii) Where the return of income is uploaded but e-verification or ITR-V is submitted after 30 days of uploading – In such cases the date of e-verification/ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow, as applicable.*

3. *The duly verified ITR-V in prescribed format and in the prescribed manner shall be sent either through ordinary or speed post or in any other mode to the following address only:*

*Centralised Processing Centre,  
Income Tax Department,  
Bengaluru - 560500, Karnataka.*

4. *The date on which the duly verified ITR-V is received at CPC shall be considered for the purpose of determination of the 30 days period from the date of uploading of return of income.*

5. *It is further clarified that where the return of income is not verified after uploading within the specified time limit as per paragraph 2 of this notification, such return shall be treated as invalid.*

6. *It is reiterated for the sake of assessee convenience that e-verification, immediately upon filing of the return is the most desirable action.*

7. *This Notification shall be applicable for returns of income uploaded/submitted on the e-filing portal ([www.incometax.gov.in](http://www.incometax.gov.in)). This issues by the power conferred to the undersigned under the Rule 14 of Centralized Processing of Returns Scheme, 2011 (CPR Scheme 2011) dated 04.01.2012, notified by the CBDT Notification No. 02/2012- F.No. 142/27/2011-SO(TPL).*

8. *This notification will come into effect from 01.04.2024.*

9. *Hindi version to follow.*

*Sd/-  
(Dr. Zakir Thomas)  
Director General of Income-tax (Systems)  
Bengaluru*

5. A perusal of the above Notification, it is clear that where the return of income is uploaded and e-verification/ITR-V is submitted within 30 days of uploading, in such cases the date of uploading the return of income shall be considered as the date of furnishing the return of income. Ld.AR has also enclosed a copy of the speed post tracking downloaded through online wherein it shows that the assessee has sent ITR-V by Speed Post on 8<sup>th</sup> August, 2023. In this regard, he relied on the CBDT Notification No.5/2022, wherein it is notified that, "the date of dispatch of Speed Post

of duly verified ITR-V shall be considered for the purpose of determination of the 30 days period from the date of transmitting the data of Income-tax return electronically. In view of the above, we restore the issue to the file of jurisdictional Assessing Officer of the assessee with a direction to treat the return of income filed by the assessee as filed within the due time and the same may be processed under the new tax regime as opted by the assessee.

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

Order pronounced in the open court on 28/08/2025.

**Sd/-  
(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-  
(DUVVURU RL REDDY)**  
उपाध्यक्ष / **VICE PRESIDENT**

दिनांक Dated 28/08/2025

*Prakash Kumar Mishra, Sr.P.S.*

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

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

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**(Assistant Registrar)**  
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack