

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 400/Coch/2025
Assessment Year: 2024-25**

Maria John Appellant
Nooranal, Sultan Bathery,
Chungam, Wayanad.
[PAN: FADPM 3434 G]

vs.

ITO, Ward-1, Kalpetta Respondent

Appellant by: None
Respondent by: Smt. Leena Lal, Sr. DR

Date of Hearing: 02.06.2025
Date of Pronouncement: 31.07.2025

ORDER

This appeal filed by the assessee is directed against the order of the ADDL/JCIT(A)-3, Delhi [CIT(A)] dated 28.03.2025 for Assessment Year (AY) 2024-25.

2. Brief facts of the case are that the assessee is an individual. Return of income for the AY 2024-25 was filed on 30/07/2024 disclosing total income of Rs. 7,04,952/- including long term capital gain of Rs. 5,55,497/- and also income from other source of Rs.1,49,455/-. The said return of income was processed by the CPC

u/s. 143(1) of the Income Tax Act, 1961 (for short, 'the Act') vide intimation dated 28/02/2025 disallowing rebate u/s. 87A of the Act.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the CPC by holding that rebate u/s. 87A was not allowable in respect of income declared on long term capital gain by making reference to the provisions of section 112 of the Act.

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

5. It is contended that the assessee is entitled for rebate u/s. 87A of the Act.

6. The Ld.DR supporting the order of the Ld. CIT(A) and submitted that assessee is not entitled for rebate u/s. 87A in view of the specific provisions of the Act as the returned income was above Rs.7,00,000/-

7. I have heard rival submissions and perused the material on record.

8. The issue, that arises for my consideration is whether the assessee is entitled for rebate u/s. 87 of the Act or not. On mere perusal of the provisions of section 87A, it would reveal that the assessee whose total income does not exceeds Rs. 5,00,000/- shall be entitled to tax rebate equivalent to 100% of such income tax or an

amount of Rs. 12,500/- whichever is lower. In the present case, undisputedly, returned income of the assessee exceeds Rs.5,00,000/- hence, assessee is not entitled for rebate u/s. 87A of the Act. I do not find any merit in the appeal filed by the assessee, therefore, the same stands dismissed.

9. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 31st July, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 31st July, 2025

vr/-

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin