

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 142/GTY/2025
Assessment Year: 2022-23

Ajay Kumar Jhunjhunwala & Sons,

M/s Bhagwandas Textiles Police Bazar,

Shillong - 793001

[PAN: AABHA300IN]

.....**Appellant**

vs.

ACIT, Shillong,

M G Road, Shillong,

Shillong - 793001

..... **Respondent**

Appearances by:

Assessee represented by : Devraj Sahu, Advocate

Department represented by : Soumendu Sekhar, JCIT

Date of concluding the hearing : 06.11.2025

Date of pronouncing the order : 19.11.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from the order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), dated 30.03.2024, passed by the Ld. Commissioner of Income Tax (Appeals), Additional/Joint Commissioner of Income Tax-1, Lucknow [hereafter “the Ld. Addl/JCIT(A)].

1.1 In this case, the main grievance of the assessee is a non-allowance of the benefit of section 115BAC of the Act while processing the return under Section 143(1) of the Act by the Ld. AO-CPC. The assessee had submitted that they opted for the new tax regime form 10-UE on 10.02.2022. The Ld. CIT(A) has given a finding in para 6.5 at page 4 of the

impugned order that the assessee did not opt for the new regime while filing his return of income for A.Y. 2021-22. It is also recorded in the impugned order that no information was provided by the assessee regarding filing of Form 10-IE.

1.2 Aggrieved with this action, the assessee has filed the present appeal with the following grounds:


“1. The Ld. Assessing Officer has erred in law and in facts in not allowing the benefit of Sec. 115BAC to the assessee, despite filing the relevant form 10IE.

2. The appellant had opted for the new tax regime by filing Form 10IE on 10 Feb 2022 for A.Y. 2021-22, which remains valid for subsequent years. However, the order has incorrectly stated that no option was exercised.”

2. Before us, the Ld. AR pointed out that the findings given by the Ld. Addl./JCIT(A) were factually wrong as the assessee had duly filed Form 10-IE on 10.02.2022. A copy of this form was placed before us for perusal in a paper book. This form was filed for assessment year 2021-22. For record the first page of the Form is extracted as under:

ANNEXURE - A -5-

**Acknowledgement Receipt of
Income Tax Forms
(Other Than Income Tax Return)**

 e-Filing Assessees Access
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number		Date of e-Filing
156443370100222		10-Feb-2022
Name	AJAY KUMAR JHUNJHUNWALA & SONS	
PAN/TAN	AABHA3001N	
Address	M/S BHAGWANDAS TEXTILES,POLICE BAZAR,Shillong,Shillong G.P.O.,EAST KHASI HILLS,Meghalaya,INDIA,793001	
Form No.	Form 10IE	
Form Description	Application for exercise/withdrawal of option under clause (i) of sub-section (5) of section 115BAC of the Income-tax Act, 1961.	
Assessment Year	2021-22	
Financial Year	-	
Month	-	
Quarter	-	
Filing Type	Original	
Capacity	KOH	
Verified By	ABWPU6878N	

(This is a computer generated Acknowledgement Receipt and needs no signature)

2.1 The Ld. DR relied on the orders of the authorities below.

3. We have carefully considered the rival submissions and have gone

through records before us, especially the copy of Form 10-IE filed by the assessee. We find that indeed the Form 10IE had been filed by the assessee and the same needed to be taken note of. Accordingly, we find merit in the claim of the assessee and set aside the first appellate order, with a direction to the Ld. AO for allowing the benefit of the new regime of taxation as mandated under Section 115BAC of the Act.

3. In result, this appeal is allowed.

Order pronounced on 19.11.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 19.11.2025
AK, Sr. PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches