

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8500/Del/2025 : Asstt. Year: 2023-24

Rajender Singh Sihag, 2022, Sector-14, Hisar, Haryana-125001 (APPELLANT)	Vs	Income Tax Officer, Ward-1, Hisar, Haryana-125001 (RESPONDENT)
PAN No. BHZPS5598A		

**Assessee by: Sh. Manoj Kumar, CA
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 20.01.2026	Date of Pronouncement: 20.01.2026
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ORDER

This assessee's appeal for Assessment Year 2023-24 arises against the Addl./JCIT(A), Raipur's DIN & order No. ITBA/APL/S/250/2025-26/1082189810(1) dated 31.10.2025, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that both the learned lower authorities have rejected the assessee's revised return admittedly filed under the normal provisions post facto his regular return submitted u/s 139(1) of the Act seeking benefit of the new taxation regime u/s 115BAC of the Act; in the CPC's processing dated 04.03.2024 and upheld in the lower appellate discussion.

4. That being the case, learned departmental representative vehemently supports both the lower authorities impugned findings that the assessee is barred from revising his return or submitting a new one; as the case may be, under the old regime ones he exercise his option to be assessed u/s 115BAC of the Act. He could hardly dispute that section 115BAC(5) r.w. Proviso thereto does not apply in an instance of non-business income as is the assessee's case before the tribunal. I accordingly find merit in his instant sole substantive ground and direct the learned assessing authority to proceed further with his revised return as per law in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 22/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 22/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR