

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'SMC' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT**

<b>ITA No. 1320/Bang/2025</b>
<b>Assessment Year : 2022-23</b>

Shri Raghurama Keshava Reddy, 138, 6 <sup>th</sup> Main, 1 <sup>st</sup> Main, 1 <sup>st</sup> Cross, Shankarnagar, Bangalore, Karnataka – 560 096. <b>PAN: AEEPk1493D</b>	<b>Vs.</b>	The Income Tax Officer, Ward-6[2][1], Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Kashinath Kalamath, Advocate
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Department

Date of Hearing	:	18-12-2025
Date of Pronouncement	:	30-01-2026

**ORDER**

**PER PRASHANT MAHARISHI, VICE – PRESIDENT**

1. ITA No. 1320/B/2025 is filed by Shri Raghurama Keshava Reddy for Assessment Year 2022-23 against the Appellate Order passed by the Joint Commissioner of Income Tax (Appeals)-1, Delhi wherein the Appeal filed by the Assessee against the order passed u/s. 143(1) of the Income Tax Act, 1961 dated 23.02.2023 passed by the Central Processing Centre was dismissed for non-prosecution..
2. The Assessee is in Appeal raising the ground that intimation has been passed by the CPC without offering any opportunity of reply and denied the benefit of new scheme despite filing form no. 10IE on 21.03.2022.
3. The brief facts of the case shows that Assessee is an individual who has filed his return of income for Assessment Year 2022-23 on

21.10.2022 declaring a total income of Rs. 19,58,300/-. This return of income was filed opting the application of the new scheme along with form no. 10IE. The CPC processed the return of income on 23.02.2023 wherein the tax liability determined by the Assessee at Rs. 3,37,990/- was determined at Rs. 4,15,990. Thus, a sum of Rs. 90,590/- was further found to be payable from the Assessee.

4. The Assessee preferred an Appeal before the Ld. CIT(A) wherein the Ld. CIT(A) noted that he has issued 3 notices to which no reply was filed and therefore the present Appeal was liable to be dismissed on account of non-prosecution. That in paragraph no. 5.2, the Ld. CIT(A) noted the facts but ultimately dismissed the Appeal of the Assessee on account of non-prosecution.
5. Therefore, Assessee is in Appeal.
6. The Appeal is time barred by 125 days for which the Assessee has submitted the application for condonation of delay along with the copies of the medical reports. It was found that the order of the Ld. CIT(A) was received by the Assessee on 28.11.2024. But, the Appeal filed before us on 05.06.2025. It is the claim of the Assessee that Assessee is undergoing treatment since April, 2023 and also submitted certain medical reports. As per the medical report and certificate of the doctor he is undergoing treatment for Lacunar infraction and therefore he submits that the delay may be condoned. It was further stated that his Chartered Accountant is also facing certain health issues and therefore the Appeal could not be filed. This fact is supported by the affidavit as well as the various MRI reports of the brain of the Assessee. The Ld. Authorized Representative reiterated the same facts and requested for condonation of delay.
7. The Ld. Departmental Representative vehemently objected to the same.

8. On perusal of the records, I find that the delay is not only of 125 days but of 189 days. This mistake is accepted by the Assessee. Therefore, now the issue before us is the condonation petition of delay in 189 days in filing of the Appeal before us. On perusal of the record, I find that Assessee has produced certain medical reports which show that Assessee was undergoing some treatment with respect to the disease stated in the medical certificates etc., and also of various hospitals which show that Assessee was under some medical treatment. The last treatment was continuing since 2023. In the affidavit, the Assessee has also stated that he had a paralytic stroke and his left hand is paralyzed. Due to this his mobility is restricted and he could not see his Chartered Accountant. In view of the above facts, there is a delay in filing of the Appeal which is for bonafide reasons and therefore same is condoned and Appeal is admitted.
9. On the merits of the case, I find that the Assessee is 63 years old who has filed his return of income by claiming the benefit of new tax regime. He has also filed form no. 10IE for the impugned Assessment Year 2021-22 which was accepted. For the Assessment Year, 2022-23 he has already opted for the new tax regime filing another application in form no. 10IE. The claim of the Assessee was rejected by Central Processing Centre. In the order of the CPC, I do not find any reason that why same was rejected and before rejecting whether the Assessee was issued the intimation or not. The Assessee aggrieved with the same, filed an Appeal before the Ld. CIT(A) who dismissed the Appeal of the Assessee for non-prosecution. Thus, the Assessee was not heard.
10. Before the Ld. CIT(A), in statement of facts Assessee has also challenged that he has not been issued any intimation by the CPC. The Ld. CIT(A) inspite of verifying the claim of the Assessee u/s.

115BAC of the Act has dismissed the Appeal of the Assessee stating that as Assessee did not furnish anything further, the order of the CPC cannot be disturbed. It has also been submitted that on identical facts and circumstances in Assessee's own case for Assessment Year 2023-24, the Ld. CIT(A) vide order dated 07.01.2025 has directed to allow the claim of the Assessee stating that once form no. 10IE is filed, it remains filed for subsequent years. As the Assessee has not been heard by the Ld. CIT(A), I restore the Appeal of the Assessee back to the file of the Ld. CIT(A) to decide the issue afresh on the merits of the case.

11. The Ld. Authorized Representative has also assured that the Assessee will furnish necessary information before him. In the result, I restore the issue to the file of the Ld. CIT(A) to decide the issue afresh. While deciding the Appeal of the Assessee, the Ld. CIT(A) is also directed to consider his own decision in Assessee's own case.
12. In the result, Appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 30<sup>th</sup> January, 2026.

Sd/-  
(PRASHANT MAHARISHI)  
VICE-PRESIDENT

Bangalore,  
Dated, the 30<sup>th</sup> January, 2026.

\*TNTS\*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. CIT(A)

By order

Assistant Registrar,  
ITAT, Bangalore