

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI

BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.1660/Del/2025
Assessment Year : 2023-24

MBD Printographics Private Ltd., Vs. DCIT,
MBD House, Circle-16(1),
Gulab Bhavan, Delhi.
6, Bahadur Shah Zafar Marg,
New Delhi.

PAN: AAACM9208R

(Appellant)

(Respondent)

Assessee by : Shri Kushal Chopra, CA
Revenue by : Shri Muneesh Rajani, Sr. DR

Date of Hearing : 22.01.2026
Date of Pronouncement : 13.02.2026

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the Assessee is directed against the order dated 22.01.2025 of the Ld. Commissioner of Income-tax (Appeals), Mumbai [hereinafter referred to as the Ld. CIT(A)] u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the assessment order dated 03.05.2024 passed by the AO, CPC (hereinafter referred to as 'the Ld. AO') u/s 143(1) of the Act for Assessment Year 2023-24.

2. The assessee has been denied granting the benefit of new tax regime opted u/s 115BAA of the Act only on the ground of non-filing of Form 10IC u/s 115BBA according to which concessional rate of tax is to be charged. It is the case of the assessee that detailed submissions in this respect were duly made before the Ld.CIT(A) with supporting case laws contending that it is only the procedural mistake on the part of the Ld. Counsel in not submitting the prescribed Form No.10IC before the AO and, for that, it was prayed that the litigant could not suffer on account of the inadvertent mistake by the counsel as it is the settled principle of law that the assessee could not suffer on account of the mistake of the counsel. The assessee, before the first appellate authority, relied upon certain case laws as follows:-

- (i) Manoj Ahuja & Anr. Vs. Inspecting Asstt. Commissioner, 150 ITR 696 (P&H);
- (ii) CG Paul & Co. vs. Income Tax Officer (1994) 49 TTJ (Coch) 692: 52 ITD 276;
- (iii) Income Tax Officer vs. Meghalaya Bonded Warehouse (1997) 57 TTJ (Gau) 440: 60 ITD 219;
- (iv) Sudershan Auto & General Finance vs. CIT (1998) 60 TTJ (Del) 567: 60 ITD 177;
- (v) (A) Collector, Land Acquisition vs. Mst. Katiji & Ors. Supreme Court of India, S167 ITR 471 (SC); and

(vi) Judgement of ITAT, Chandigarh Bench in HP Cricket Association, ITA Nos.110 & 111/Chd/2004, order dated 08.09.2004.

3. Further, at the time of hearing, the ld. counsel appearing for the assessee drawn our attention to one Board Circular being No.17 of 2024 dated 18.11.2024 for AY 2023-24 wherein it has been brought to our notice that the assessee can apply before the PCIT for condonation of the delay pursuant thereto the assessee duly applied to the PCIT, Delhi-4 on 27.12.2024, a copy whereof has duly been furnished before the Bench at the time of hearing. Under these facts and circumstances of the matter, he further submitted that the said application dated 27.12.2024 is still pending before the Ld.PCIT and having regard to this particular aspect of the matter, the non-filing of Form 10IC, which was the sole reason for non-granting of the prayer of the by the Ld. CIT(A) should be considered afresh. In this regard, he has further relied on the judgement of the Gujarat High Court in the case of V.M. Procon Pvt. Ltd. vs. ADIT (2024) 168 taxmann.com 517 (Guj) whereby and whereunder the Hon'ble court was pleased to quash the order u/s 119-2B rejecting the condonation of delay and directed the department to accept Form No.10IC by the Petitioner. The Ld. AR, thus, prays for the same relief before us. Such prayer made by the Ld. AR has not been objected to by the Ld. DR with all his fairness.

4. Considering the entire aspect of the matter, we, therefore, dispose of this appeal by directing the Ld. PCIT in the instant case to condone the delay in the light of the order passed by the Gujarat High Court as aforesaid and allow the assessee's delay in filing Form 10IC to get the relief as claimed for.

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

Order pronounced in the open court on 13.02.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated:13th February, 2026.

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Copy forwarded to:

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

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi