

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH : BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT

ITA No.218/Bang/2025
Assessment year : 2024-25

Thejaswini Jakkaraju, 364, Flat No.7, 3 rd Floor, Shanthibagh, 7 th Cross, Wilson Garden, Bangalore – 560 027. PAN: AKUPJ 5241J	Vs.	The Income Tax Officer, Ward 7(2)(2), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	S/Shri B.S. Balachandra, Advocate & Gurudath, CA.
Respondent by	:	Shri Ganesh R Ghale, Standing Counsel for Revenue.

Date of hearing	:	05.06.2025
Date of Pronouncement	:	30.06.2025

ORDER

1. This appeal is filed by Thejaswini Jakkaraju (the assessee/appellant) for the assessment year 2024-25 against the appellate order passed by the Addl.CIT(Appeals)-1, Jaipur [Id. CIT(A)] dated 24.12.2024 wherein the appeal filed by the assessee against the order passed u/s. 143(1) of the Income-tax Act, 1961 [the Act] dated 24.9.2024 by the CPC, Bangalore was dismissed.

2. The assessee is aggrieved and is in appeal.
3. The brief facts of the case show that assessee filed original return of income on 22.6.2024 which was processed on 30.6.2024 at the same income. Subsequently on 11.7.2024, assessee revised its return of income which was processed on 24.9.2024 claiming rebate u/s. 87A of Rs.21,350. In the intimation, the above rebate was denied. Aggrieved with the same, assessee preferred before the Id. CIT(A).
4. The appeal was delayed which was required to be filed on 24.10.2024, but was filed on 27.11.2024. The reason for the delay mentioned by the assessee was that he filed a rectification application u/s. 154 of the Act, but such rectification application was not attended to and therefore assessee approached the Ld. CIT (A) by filing this appeal. The delay was condoned. The appellant also made written submissions. The Id. CIT (A) held that assessee has revised return of income. The revision of return of income is available only when an error or omission in the original return is found. The assessee opted from the new tax regime to old tax regime is not an error or an omission which would have allowed the assessee to file revised return and therefore revised return cannot be filed. Accordingly the appeal of the assessee was dismissed.
5. The Id. AR submitted that assessee has failed to claim tax rebate under the provisions of section 87A which is an error and omission in the original return of income and therefore revision of return is proper. He further submitted that even in the new regime or old regime, there is no difference in the claim of rebate u/s. 87A of the Act. He referred to the

provisions of section 115BAC to show that relief u/s. 87A is available in both the regimes and therefore rejection of return of income of the assessee claiming such rebate is not proper. He further submitted that the provisions of section 143(1)(a) also do not refer to the adjustment on account of relief u/s. 87A of the Act. Therefore, the order of the Id. CIT(A) is not valid.

6. The Id. DR vehemently supported the order of the Id. lower authorities.
7. We have carefully considered the rival contentions. The facts show that assessee filed original return of income claiming benefit under the old regime on 22.6.2024. It was processed u/s. 143(1) on 30.6.2024. There is no adjustment under that intimation. However, the assessee subsequently has filed return of income on 11.7.2024 wherein assessee claimed rebate u/s. 87A of the Act amounting to Rs.21,350. This was processed on 24.9.2024 and it was denied to the assessee. The Id. CIT(A) held that as held by the Hon'ble Supreme Court in the case of CIT v Wipro Ltd., revised return cannot be filed to convert the original return into loss return in the absence of any omission or mistake. I find that the above judgment does not apply to the facts of the present case for the reason that there is error and omission in the original return of income of not claiming rebate u/s. 87A of the Act. I find that this issue is covered by the decision of the Hon'ble Bombay High Court in the case of Chamber of Tax Consultant v. DGIT (System) [2025] 473 ITR 85 wherein the claim u/s. 87A is allowed. In view of the above decision of the Hon'ble Bombay High Court, assessee is entitled to

rebate u/s. 87A of the Act. Accordingly, I direct the ld. AO to allow rebate u/s. 87A to the assessee amounting to Rs.21,350. Accordingly, the appeal of the assessee is allowed.

Pronounced in the open court on this 30th day of June, 2025.

Sd/-

(PRASHANT MAHARISHI)
VICE PRESIDENT

Bangalore,
Dated, the 30th June, 2025.

/Desai S Murthy /

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.