

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**Before: DR. BRR Kumar, Vice President
And Shri T. R. Senthil Kumar, Judicial Member**

**ITA No: 1700/Ahd/2025
Assessment Year: 2021-22**

Uday Infrastructure International Pvt. Ltd. FF 11, New York Tower A Nr. Ford Show Room, Thaltej, Ahmedabad Gujarat-380059 PAN: AAACU2411N (Appellant)	Vs	Income Tax Officer Ward-4(1)(1), Ahmedabad (Respondent)
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**Assessee Represented: Shri Parin S Shah, A.R.
Revenue Represented: Shri Rohit Aasudani, Sr. D.R.**

Date of hearing : 10-11-2025
Date of pronouncement : 17-11-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the appellate order dated 08.07.2025 passed by the Addl. Commissioner of Income Tax/JCIT (Appeals), Thiruvananthapuram arising out of the intimation passed under section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2021-22.

2. The Grounds of Appeal raised by the assessee are as follows:

1. That Hon. CIT(A) has erred in law while holding that benefit of New Regime of Taxation U/s. 115BAA should not be given for mere failure to file Form 10IC. That the fact that appellant had already mentioned in the return of income about opting of Taxation U/s. 115BAA has not been taken into consideration.

2. That the technical problem as narrated in para 8 of Statement of Facts which prevented appellant from filing Form 10IC should be considered as genuine hardship on the part of the appellant and therefore should be allowed to take benefit of Sec. 115 BAA of the Act.

3. That the computation of tax and interest U/s. 234A, B & C may please be accepted as per ITR filed by the appellant.

4. The appellant craves leave to add, alter or amend any of the grounds of appeal before final hearing of the appeal.

2. 1. Brief facts of the case is that the appellant is a Private Limited Company filed its belated Return of Income on 17-02-2022 for the Asst. Year 2021-22 admitting income of Rs.27,07,170/-. The assessee opted for taxation u/s. 115BAA being the new regime of taxation. The assessee in ITR Form No. 6 in Clause (e) clearly opted the new regime of taxation u/s. 115BAA but could not upload Form No. 10-IC because of technical glitches. The return was processed by CPC and computed the tax liability under the old regime and demanded tax thereon.

3. Ld. Counsel for the assessee further submitted that the CBDT already extended the due date for filing Form10-IC for the Asst. Year 2021-22 up to 31.01.2024 vide Circular No. 19/2023 dated 23.10.2023. However when the assessee tried to upload Form 10-IC for Asst. Year 2021-22 error message displayed that “no multiple Form 10-IC can be filed”. Thus the assessee uploaded Form 10-IC on 17-10-2022 for the subsequent Asst. Year 2022-23 with Acknowledgement No. 729095900171022 and produced the copy of the same.

4. Per contra Ld. D.R. appearing for the Revenue supported the order passed by the lower authorities.

5. We have heard the rival submissions and perused the materials available on record. It is undisputed fact that the assessee in Form No. 6 clearly opted the new regime of taxation u/s. 115BAA of the Act. However not filed Form No. 10-IC. The assessee further filed Form No. 10-IC for the next Asst. Year 2022-23 on 17-10-2022. When the assessee received the intimation u/s. 143(1) dated 11.11.2022, he could not upload Form 10-IC for the Asst. Year 2021-22 by reflecting "no multiple Form 10-IC can be filed". Thus the technical problem which prevented the assessee from filing Form 10-IC for the present Asst. Year 2020-21. Therefore in the interest of Principle of Natural Justice, we set aside the order passed by the lower authorities with a direction to the assessee to file Form 10-IC for the Asst. Year 2021-22 before the Jurisdictional Assessing Officer and direct the JAO to compute the income under the new regime of taxation u/s. 115BAA of the Act by providing opportunity of hearing to the assessee.

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 17-11-2025
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Sd/-
(DR. BRR KUMAR)
VICE PRESIDENT
Ahmedabad : Dated 17/11/2025

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अद्येषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद