

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**AND**

**SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER**

**ITA No.8832/DEL/2025  
[Assessment Year: 2023-24]**

Sarika Aggarwal, 10/5, East Patel Nagar, Delhi-110008	Vs	Income Tax Officer, Ward-50(1), Civic Centre, New Delhi-110002
<b>PAN-BOLPS2864A</b>		
Appellant		Respondent

Appellant/Assessee by	None
Respondent/Revenue by	Shri Ravi Kant Chaudhary, Sr. DR

<b>Date of Hearing</b>	<b>12.03.2026</b>
<b>Date of Pronouncement</b>	<b>20.03.2026</b>

**ORDER**

**PER AMITABH SHUKLA, AM,**

This appeal by the assessee is directed against the order of the Addl/JCIT (Appeals)-4, Mumbai, [hereinafter referred to as 'Id. CIT(A)'] dated 31.10.2025 arising out of assessment order dated 15.11.2024 passed under section 154 of the Income Tax Act, 1961, for the Assessment Year 2023-24. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. The assessee has raised following grounds of appeal:-

1. *Ld. CPC is not justified in law and facts and circumstances of the case in considering that return in question was filed delayed particularly when e-verification is made in due time.*
2. *Ld. CPC is not justified in law and facts and circumstances of the case in not allowing option adopted by assessee u/s 115BAC.*
3. *Ld. CPC unilaterally denied for the option adopted by assessee u/s 115BAC and assessed in the old regime without providing any opportunity to avail the deductions as permitted u/s 80C of amounting Rs.1,50,000/-and under section 80TTA of Rs. 1,160/- Assessee prayed to issue necessary direction to the assessing officer for allowing claims as allowable could not claim by assessee being adopted new option but CPC assessed in the new option.”*

3. The assessee was called absent.

4. We have heard the ld. DR in the light of material placed on record. As per extant rules covering the subject, the assessee was required to file documents for e-verification within 30 days of filing of Return. The short point in the present appeal is that the assessee has e-filed its return on 12.07.2023. According to assessee, it had sent to CPC the documents for e-verification on 11.08.2023 vide speed post no.ED162495202IN which were received by CPC on 12.08.2023. However, the CPC has observed that the documents were received on 13.08.2023, thereby indicating that they were received beyond the mandatory 30 days period. The CPC accordingly proceeded to treat the return as belated and denied the assessee its option exercised under section 115BAC of the Act. The ld. CIT(A) has concurred with the findings of the CPC and confirmed the addition.

5. We have noted that the assessee is relying upon its set of documents of delivery made on 12.08.2023. The Revenue has not been able to controvert the assessee's argument through any independent enquiry. We have noted that the delay if any, in the case is of mere one day. It is trite law that substance always takes precedence over form. The Revenue cannot deny a taxpayer its rightful claims by nearly relying upon some procedural deficiencies. Be that as it may be, we are of the considered view that in the interest of justice, assuming the delay of one day has occurred, the same should be condoned and assessee be allowed its claims. Accordingly, we set-aside the order of the Id. CIT(A) and direct the Id. AO to allow the claims of the assessee ignoring the impugned delay of one day if any. The appeal of the assessee is allowed.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 20<sup>th</sup> March, 2026.

**Sd/-**  
**[MADHUMITA ROY]**  
**JUDICIAL MEMBER**

**Sd/-**  
**[AMITABH SHUKLA]**  
**ACCOUNTANT MEMBER**

**Dated:** 20.03.2026

*Shekhar*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,