

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM**

**ITA No. 237/Coch/2025  
Assessment Year: 2021-22**

Annie Joseph ..... Appellant  
Polson Bakers, Near KSRTC Bus Stand, Pala 686575  
[PAN: AWGPJ3719H]

vs.

The Income Tax Officer, Ward - 1, Kottayam ..... Respondent

Appellant by: Smt. Ramya N., CA  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 28.04.2025  
Date of Pronouncement: 30.04.2025

**ORDER**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-1, Ludhiana [CIT(A)] dated 18.02.2025 for Assessment Year (AY) 2021-22.

2. Brief facts of the case are that the appellant is an individual, filed the return of income for AY 2021-22 on 16.02.2022 declaring income of Rs. 12,40,090/- claiming benefit of new taxation regime under the provisions of section 115BAC of the Income Tax Act, 1961 (the Act). The said return of income was processed by CPC u/s. 143(1) of the Act vide intimation 22.03.2022 accepting the returned income, however, denied the benefit of new tax regime under the provisions of section 115BAC of the Act on the ground that there was a delay in filing Form 10IE.

3. Being aggrieved, an appeal was filed before the CIT(A), who held that the since the appellant had failed to file return of income as well as the requisite Form 10IE within the prescribed time limit to avail the benefit of concessional rate u/s. 115BAC of the Act, the action of the AO was confirmed.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. The learned counsel for the assessee submits that filing of the prescribed report is only directive and the same was filed along with the return of income and was available at the time of processing of the return of income. The appellant also placed reliance on the following decisions:-

- i) Akshay Devendra Birari v. DCIT, ITA No. 782/Pun/2024 dated 05.06.2024
- ii) Harbans Singh v. AO, CPC, IA NO. 25/Asr/2024 dated 24.07.2024
- iii) Pran Panda & Rama Panda v. ITO, ITA Nos. 1509 & 1510/Kol/2024 dated 04.11.2024

6. The Id. Sr.DR submits that from the A.Y. 2023-24 onwards New Tax Regime was made optional. Once the assessee opts for New Tax Regime, he needs to file Form No.10IE before the filing of the income-tax return. The assessee in the instant case had filed the Form No.10IE only on 10.01.2024. Therefore, the CPC had rightly denied the benefit of New Tax Regime and hence, no interference is called for.

7. I heard the ld. Sr.DR and perused the relevant material on record. The solitary issue that arises for our consideration in the present appeal is whether the CPC was justified in denying the benefit of New Tax Regime. Admittedly, the appellant had failed to submit the prescribed Form No.10IE in order to claim the benefit of New Tax Regime before the due date for filing the return of income. However, the appellant had filed the said form on 10.01.2024 on which date CPC had processed the return of income u/s.143(1)(a) denying the benefit of New Tax Regime. In any event, it is not a mandatory requirement for filing of Form No.10IE but directory in nature. The Form No.10IE was very much available with the CPC and the CPC ought to have considered the same allowing the benefit of New Tax Regime. Therefore, I direct the CPC to amend the intimation by taking into consideration the Form No.10IE, as the same was available with the CPC at the time of processing the return of income. I order accordingly.

8. In the result, the appeal filed by the assessee stands allowed.

Order pronounced in the open court on 30<sup>th</sup> April, 2025.

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 30<sup>th</sup> April, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin