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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 8076/2024 & CM APPL. 33282/2024**

TRINITY WISDOM ACADEMY PRIVATE LIMITED ...Petitioner

Through: Mr. Gaurav Jain and Mr. Rahul Prabhakar, Advocates

versus

PRINCIPAL COMMISSIONER OF INCOME

TAX DELHI 7 ANR & ANR.

.....Respondents

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia, JSCs and Mr. Nikhil Jain and Advocate

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

29.11.2024

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1. The petitioner has filed the present petition *inter alia* impugning an order dated 29.04.2024 passed by the concerned authority rejecting the petitioner's application for condonation of delay in filing Form 10(IC) electronically for availing the benefit of a special rate of tax as provided under Section 115BAA of the Income Tax Act, 1961 (hereafter *the Act*) in respect of assessment year (AY) 2020-21.

2. The petitioner also seeks a consequent relief of modification of the intimation dated 06.08.2021 issued under Section 143(1) of the Act. The petitioner submits that AY 2020-21 was the first year of operation of Section 115BAA of the Act. Special rate of tax was available to certain assesseees, subject to the assessee filing an application in a requisite manner, within the time as prescribed for filing of a return under Section 139(1) of the Act.



3. The learned counsel for the petitioner submits that the Central Board of Direct Taxes (CBDT) has now issued a circular (being Circular No. 17 of 2024 dated 18.11.2024) under Section 119(2)(B) of the Act, empowering the concerned officers viz. Principal Commissioner of Income Tax/ Commissioner of Income Tax, Chief Commissioner of Income Tax and Director General of Income Tax for considering and dealing with application for condonation of delay in filing Form 10(IC).

4. Mr. Rai, the learned counsel appearing for the Revenue fairly submits that the parties did not have the benefit of the aforementioned circular which has been issued subsequently and the matter may be remanded to the concerned officer to consider the petitioner's application in the light of the aforementioned circular.

5. The learned counsel appearing for the petitioner is agreeable to this course.

6. Consequently, with the consent of the parties, we set aside the impugned order dated 29.04.2024. We permit the petitioner to make an application before the competent officer. We further clarify that, if the application is made within a period of two weeks from date, the competent officer shall consider the same on merits including in the light of the circular No. 17 of 2024 dated 18.11.2024.

7. The present petition is disposed of. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 29, 2024

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[Click here to check corrigendum, if any](#)