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

\+ W.P.(C) 8893/2024 and CM APPL. 57177/2024

MS SHIKSHANTRIX SRIJAN PVT. LTD .....Petitioner

Through: Mr Swastik Singh and Mr Atul Singh, Advocates.

versus

PRINCIPAL COMMISSIONER, INCOME TAX DELHI .....Respondent

Through: Mr Sunil Kumar Agarwal, Senior Standing Counsel with Mr Shivansh B. Pandya, Mr Viplav Acharya and Mr Utkarsh Tiwari, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

O R D E R

% 30.09.2024

1. The petitioner has filed the present petition impugning an order dated 25.06.2024 (hereafter *the impugned order*) whereby the petitioner's application for condoning the delay in filing the return for the assessment year 2023-24 and Form 10-IC was rejected.

2. It is the petitioner's case that the filing of Form 10-IC was delayed by nine minutes as the petitioner's attempt to upload the same had failed.

3. The question, thus, arises whether the delay of nine minutes was required to be condoned. The petitioner has produced the screenshots showing that the submission had failed at 23:59 on 31.10.2023.

4. In view of the above, it does *prima facie* appear that the petitioner's failure to file Form 10-IC within the due date was not on account of its failure to attempt to do so.

5. The learned counsel appearing for the respondent fairly states that the impugned order may be set aside and the concerned authority - Principal Commissioner of Income Tax (PCIT) may be directed to re-examine the petitioner's application.

6. The learned counsel for the petitioner is agreeable to the same and the said submission also commends to this Court. Accordingly, the impugned order is set aside and the matter is remanded to the learned PCIT to consider it afresh.

7. The petition is disposed of in the aforesaid terms. The pending application is also disposed of.

8. Order *dasti* under the signature of Court Master.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 30, 2024
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Click here to check corrigendum, if any