भारत सरकार/ **GOVERNMENT OF INDIA**
वित्त मंत्रालय/ **MINISTRY OF FINANCE**
आयकर विभाग/ **INCOME TAX DEPARTMENT**
OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX
PCIT, Hyderabad-4

सेवा में/ To, MODI HOUSING PRIVATE LIMITED 5-4-187/3 AND 4,3RD FLOOR 5-4-187/3 AND 4,3RD FLOOR ,SOHAM MANSION M.G.ROAD RANIGUNJ, Telangana, India, 500003,	

स्थायी लेखा संख्या/ PAN:	निर्धारण वर्ष/ AY:	द.प.सं. एवं प्रपत्राक संख्या / DIN & Document No.:	दिनांक/ Dated:
AADCM5906D	**2021-22**	**ITBA/COM/S/91/2023-24/1059166630(1)**	**28/12/2023**

Intimation Letter

महोदय/महोदया/ मेसर्स,

Sir/ Madam/ M/s,

This is to inform you that Order/Notice/Letter dated 28/12/2023 is having Document No. (DIN) **ITBA/COM/M/17/2023-24/1059166371(1)**.

This is a system generated document and does not require any signature.

कार्यालय प्रधान आयकर आयुक्त- 4,
दुसरि मंजिल, ब्लक- ए, आयकर शिखर,
ए.सि.गड्र्स, मासाब टैंक,
हैदराबाद – 500 004

Office of the Pr. Commissioner of Income-tax-4,
2nd Floor, 'A' block, I.T. Towers, A.C.Guards,
Masab Tank, Hyderabad-500 004

Tel: 040-23425538, **Fax:** 040-23425333
email: hyderabad.pcit4@incometax.gov.in

F. No. Pr.CIT-4/119(2)(c)/223/2023-24 Date: 28.12.2023

CONDONATION ORDER U/S 119(2)(b) OF THE INCOME TAX ACT, 1961

Sub: Petition for condonation of delay u/s 119(2)(b) of the Income Tax Act, 1961 in filing of Form 10IC for the AY 2021-22 – In the case of M/s Modi Housing Pvt Ltd, PAN: AADCM5906D – Regarding.

Ref: Application filed before the o/o the PrCCIT, AP & TS dated 14/06/2023 forwarded to this office on 19/12/2023.

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Kind reference is invited to the above.

2. The above application was received in this office from the o/o the PrCIT 1, Hyderabad, on 6th July, 2023. In the petition, it was requested to condone the delay in filing of Form 10-IC for the AY 2021-22. A report was called for from the officers below for factual report in this case. The report of the Addl CIT, Range 5 vide letter dated 23/08/2023 along with the comments was forwarded to o/o the PrCCIT, AP & TS on 25/09/2023 for deciding the case. Later, on 19/12/2023, the case was again transferred to this office with a direction to pass relevant order in the case taking into account the CBDT Circular No 19/2023 dated 23/10/2023.

3. The representation of the petitioner was forwarded to the Assessing Officer for comments. The AO submitted that the applicant fulfilled the following conditions for filing of Form No 10-IC for AY 2021-22.

i) The ROI was filed before the due date specified u/s 139(1).
ii) It has opted for taxation u/s115BAA of the Act in Item (e) of "Filing Status" in "Part A-GEM" of the Form of Return of Income ITR-6.
iii) Form No 10-IC is filed electronically before 31/01/2024.

4. It was also confirmed that the applicant, pursuant to CBDT Circular No 19/2023 dated 23/10/2023, has already filed the Form 10-IC on 28/10/2023. The petition for condonation dated 14/06/2023 becomes redundant as the Form 10-IC has already been filed. The petition is disposed of as allowed.

Yours faithfully,

28/12/2

श्रीनिवास दंडा/ (Srinivas Danda)
प्रधान आयकर आयुक्त - 4
Pr.Commissioner of Income Tax – 4
हैदराबाद/Hyderabad

Encl: As above.