



## Hon'ble Bombay High Court passed interim order allowing the assessee to file ITR-6 manually subject to the final Order of the case.

Sameer Lupin Limited, Mumbai Versus DCIT. WP NO. 38926 OF 2022

Mumbai, December 2022

In the present case, the assessee was trying to fill out the Income Tax Return form by mentioning the following details in its return: -

- Gross Total Income – In Positive Amount
- Income under Head Profit and gains – In negative Amount

The utility form an assessee uses to file the online returns is programmed in such a way to accept a return of income only if the income under the head of “profits and gains” from business is in the ‘positive amount’.

Now in the present case, the total gross income of the assessee was in a positive amount but the Income under the head of profit and gains was in a negative amount, in this case, the assessee was not able to fill out the ITR-6 through utility service, so for the same, the assessee approached the Hon'ble HC for relief.

The Hon'ble Bombay High court granted interim relief to the assessee by allowing the assessee to file the ITR-6 manually till the final disposal of the case.

*\*ITR-6 - Companies other than those claiming an exemption under Section 11 must submit their income tax returns in ITR-6 Form.*

