

**आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**  
आयकर अपील सं/ITA No.81/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2015-2016)

Jewels International, A/3, RRL Campus, Nayapalli, Bhubaneswar-751013	Vs	DCIT, Bhubaneswar
PAN No. :AAATJ 2593 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None (Written Submission filed)
राजस्व की ओर से /Revenue by	:	Shri Charan Dass, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	01/12/2023
घोषणा की तारीख/Date of Pronouncement	:	01/12/2023

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 08.02.2023, passed in ITBA/NFAC/S/250/2022-23/1049550046(1), for the assessment year 2015-2016.

2. None appeared on behalf of the assessee, however, Id. AR of the assessee has filed written submission, which is on record. Shri Charan Dass, Sr. DR appeared on behalf of the revenue. Thus, we proceeded to dispose off the appeal of the assessee after considering the arguments of the Id. Sr. DR and the written submission filed by the Id. AR of the assessee.

3. At the time of hearing, it is noticed that the appeal of the assessee is against the intimation issued u/s.143(1) of the Act by the CPC. The Id.DR was requested to show the copy of the show cause notice, if any issued in line with the proviso to Section 143(1) of the Act, to which the Id. DR was unable to produce any document. As the intimation u/s.143(1) of the Act has been issued without the necessary show cause notice as required under the proviso to Section 143(1) of the Act, the intimation issued u/s.143(1) of the Act in the assessment year under consideration stands quashed.

4. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 01/12/2023.

Sd/-

**(RAJESH KUMAR)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 01/12/2023

*Prakash Kumar Mishra, Sr.P.S.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-  
Jewels International,  
A/3, RRL Campus, Nayapalli,  
Bhubaneswar-751013
2. प्रत्यर्थी / The Respondent-  
DCIT, Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack