



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.55/CTK/2024**  
Assessment Year : 2020-2021

Telugu Union Baptist Church, Giri Market, Berhampur	Vs.	Asst. Director of Income Tax, CPC, Bengaluru
PAN/GIR No.AADTT 2033 K		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Radha Krishna Sahoo, Adv (Adjournment petition)  
Revenue by : Shri S.C.Mohanty, Id Sr DR

**Date of Hearing : 16/04/2024**  
**Date of Pronouncement : 16/04/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), Chennai dated 20.11.2023 in Appeal No. NFAC/2019-20/10095826 for the assessment year 2020-2021.

2. Shri Radha Krishna Sahoo, Advocate appeared on behalf of the assessee and filed an adjournment petition dated 15.4.2024, inter alia, stating that as the trustee Sri Venugopal, who is looking after the income tax matters has been suffering from fever since four days, necessary information could not be gathered for enabling the petitioner advocate to

appear before the Tribunal, therefore, prayed for adjournment towards last week of next month. We reject the adjournment petition and proceed to decide the appeal after hearing Id Sr DR appeared on behalf of the revenue.

3. We have considered the submission Id Sr.DR. We observe that the present appeal is filed against the order u/s.143(1) of the Act issued by the CPC. As per the provisions of section 143(1) of the Act, before making any adjustment, it is compulsory for the revenue to issue a show cause notice to the assessee. In this case, no show cause notice has been issued to the assessee before making any adjustment. The very same issue has been dealt and decided by the SMC Bench of this Tribunal, wherein, in the case of Vinayak Education Trust in ITA No.273/CTK/2023 for A.Y. 2016-17 dated 25.10.2023, wherein, it has been held as under:

“3. At the time of hearing, Ld.Sr. DR was asked to show the show cause notice issued as per the proviso to Section 143(1) of the Act before issuance of the intimation u/s.143(1) of the Act. The Sr. DR was unable to show the copy of the show cause notice as required under the first proviso to Section 143(1) of the Act before making any adjustments in the intimation u/s.143(1) of the Act. The intimation u/s.143(1) of the Act also does not show of any show cause notice being issued to the assessee. The very same issue has already been decided by the coordinate bench of the Tribunal in the case of Sikshya Bharat Trust, passed in ITA No.240/CTK/2023, dated 21.09.2023, wherein it has been held as under :-

6. I have considered the rival submissions. A perusal of provisions of section 143(1) of the Act shows that it is compulsory for the revenue to issue show cause notice before making any adjustment in the intimation u/s.143(1) of the Act. The letter received from CPC, Bengaluru also clearly admits that no show cause notice has been issued to the assessee. This being so, as no show cause notice under the provisions of section 143(1) has been issued before making adjustment, the intimation issued u/s.143(1) stands quashed.

4. Respectfully following the above observations of the coordinate bench of the Tribunal, as there is no show cause notice has been issued to the assessee before making adjustment in the intimation u/s.143(1) of the Act for both the assessment years, the intimation issued u/s.143(1) of the Act in both the appeals under consideration stand quashed. "

4. This being so, respectfully following the decision of this Bench, as in this case no show cause notice has been issued to the assessee before making adjustment in the intimation u/s.143(1) of the Act, the intimation issued u/s.143(1) of the Act under consideration stands quashed.

5. In the result, appeal of the assessee stands allowed.

Order dictated and pronounced in the open court on 16/04/2024.

Sd/-  
**(Manish Agarwal)**  
ACCOUNTANT MEMBER

sd/-  
**(George Mathan)**  
JUDICIAL MEMBER

Cuttack; Dated 16/04/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Telugu Union Baptist Church, Giri Market, Berhampur
2. The Respondent: Asst. Director of Income Tax, CPC, Bengaluru
3. The CIT(A)- Chennai
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**