



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

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

ITA No.376/CTK/2023

Assessment Year : 2013-14

K I Security Services Pvt Ltd., Plot No.268/269, Sarala Nagar, Cuttack Road, Bhubaneswar	Vs.	DCIT, Circle-1(1), Aayakar Bhavan, Bhubaneswar.
PAN/GIR No.AADCK 2706 R		
(Appellant)	..	(Respondent)

Assessee by : Shri A.K.Padhy, CA
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 11/06/2024
Date of Pronouncement : 11/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A), Varanasi dated 31.10.2023 in Appeal No. CIT(A), Bhubaneswar-1/14928/2019-20 for the assessment year 2013-14.

2. Shri A.K.Padhy, Id AR appeared for the assessee and Shri Sanjay Kumar, CIT DR appeared for the revenue.

3. It was submitted by Id AR that no reason has been given for making adjustment u/s.143(1) of the Act. The returned income of the assessee is 27,05,009/- but as per the intimation, the income of the assessee is assessed at Rs.4,72,31,705/- i.e. the entire expenditure of the assessee has been disallowed and the total receipts of the assessee for the impugned assessment year has been brought to tax. Page 5 of 15 of the intimation issued u/s.143(1) talks of detailed note having been sent as annexure to the email. Ld AR has placed before us the screen shot of the email account, wherein, there is no mention of any email having been received from the CPC. It was the submission of Id AR that under 143(1), what can be done is only arithmetical errors or mistakes apparent from the record. It was the submission that there was no mistake apparent from record. It was the submission that the intimation passed u/s.143(1) of the Act is liable to be quashed.

4. In reply, Id CIT DR vehemently supported the order of the AO and Id CIT(A).

5. We have considered the rival submissions. As it is noticed that the intimation has been issued u/s.143(1) of the Act without mentioning the reasons for denial of the expenses claimed and as the intimation does not satisfy the mistake apparent from the record, the intimation as issued u/s.143(1) assessing the assessee's income at Rs. .4,72,31,705/- stands quashed.

6. In the result, appeal filed by the assessee stand allowed.

Order dictated and pronounced in the open court on 11/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 11/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : K I Security Services Pvt Ltd., Plot No.268/269, Sarala Nagar, Cuttack Road, Bhubaneswar
2. The Respondent: DCIT, Circle-1(1), Aayakar Bhavan, Bhubaneswar
3. The Addl.JCIT(A), Varanasi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack