



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

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

ITA No.377/CTK/2023
Assessment Year : 2019-20

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 Charan Dass, Sr 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-1/10049/2020-21 for the assessment year 2019-20.

2. Shri A.K.Padhy, Id AR appeared for the assessee and Shri Charan Dass, Id Sr. DR appeared for the revenue.

3. It was submitted by Id AR that this is an appeal against the order u/s.143(1) of the Act issued by the CPC. It was the submission that as per

the provisions of section 143(1), before making any adjustment, a show cause notice has to be issued to the assessee. It was the submission that no show cause notice has been issued to the assessee, therefore, the intimation issued u/s.143(1) is liable to be quashed. In support of this, an affidavit is filed by the Id AR of the assessee stating that no e-mail in the form of annexure and office communication dt. 6.12.2019 was received by the assessee from CPC.

4. In reply, Id Sr DR submitted that not in all cases, show cause notice in respect of intimation u/s.143(1) is required to be issued.

5. We 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. 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.

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