



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

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

**ITA No. 31/CTK/2024**  
Assessment Year : 2014-15

Institute of Hotel Management of Catering Technology and Applied Nutrition, Plot No.4970, Verr Surendra Sai Nagar, Bhubaneswar.	Vs.	DCIT, CPC, Bengaluru
PAN/GIR No.AAATI 5038 G		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri P.K.Sahoo, CA  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 7/8/2024**  
**Date of Pronouncement : 7/8/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-3, Chennai dated 30.11.2023 in Appeal No.CIT(A), Bhubaneswar-3/10015/2017-18 for the assessment year 2014-15.

2. Shri P.K.Sahoo, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the assessee is an autonomous body under the Central Government, Ministry of Tourism, Government of India, which is running a Hotel Management Catering Technology & Applied Nutrition College Training Centre at Bhubaneswar. It was the submission that the assessee had registration u/s.12AA of the Act vide order dated 28.11.2007 and had been granted registration u/s 10(23C) of the Act vide order dated 28.11.2017. It was the submission that for the impugned assessment year 2014-15, the assessee had filed its return of income in Form No.7 and had filed Form 10BB in place of Form 10B. It was the submission that consequently, the intimation u/s.143(1) came to be issued, wherein, exemption claimed by the assessee had been denied and the surplus had been treated as income liable to tax. It was the submission that on appeal before Id JCIT(A), the assessee had filed the requisite form No.10B on 24.11.2023 but the JCIT(A) did not accept the same holding that JCIT(A) did not have power to condone the delay in filing Form 10B. It was the submission that both Form 10B and 10BB contain the same information necessary for assessment and the intimation which has been issued denying the assessee exemption under section 11 on account of wrong filing of Form No.10BB in place of Form 10B was not a *prima facie* adjustment, which could be done in the intimation u/s.143(1) of the Act.

4. In reply, Id Sr DR vehemently supported the order of the AO and Id JCIT(A) and intimation issued u/s.143(1) of the Act.

5. We have considered the rival submissions. A perusal of the provisions of section 143(1) of the Act clearly shows that the adjustment that could be made are only those that have been specified in the provisions. The wrong filing of Form is not one of the reasons which are permissible for adjustment under section 143(1) of the Act. In any case, the Form which has been filed before the appellate authority admittedly is an extension of the assessment proceedings. This being so, it is held that the adjustment made in the intimation u/s.143(1) is devoid of merits and consequently the intimation issued u/s.143(1) stands quashed

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

Order dictated and pronounced in the open court on 07/08/2024.

Sd/-

**(Manish Agarwal)**  
ACCOUNTANT MEMBER

sd/-

**(George Mathan)**  
JUDICIAL MEMBER

Cuttack; Dated 07/08/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Institute of Hotel Management Catering Technology and Applied Nutrition, Plot No.4970, Verr Surendra Sai Nagar, Bhubaneswar
2. The Respondent: DCIT, CPC, Bengaluru
3. The Addl/JCIT(A)-3, Chennai
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary

**ITAT, Cuttack**

