



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

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

ITA No.160/CTK/2024
Assessment Year : 2020-2021

Geeti Ranjan Mohanty, At- Kalyani Nagar, Madhupatana, Cuttack	Vs.	Income Tax Officer, Ward- 1(1), Cuttack
PAN/GIR No.ABCPM 1532 G		
(Appellant)	..	(Respondent)

Assessee by : Shri K.K.Bal, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 5/9/2024
Date of Pronouncement : 5/9/2024

ORDER

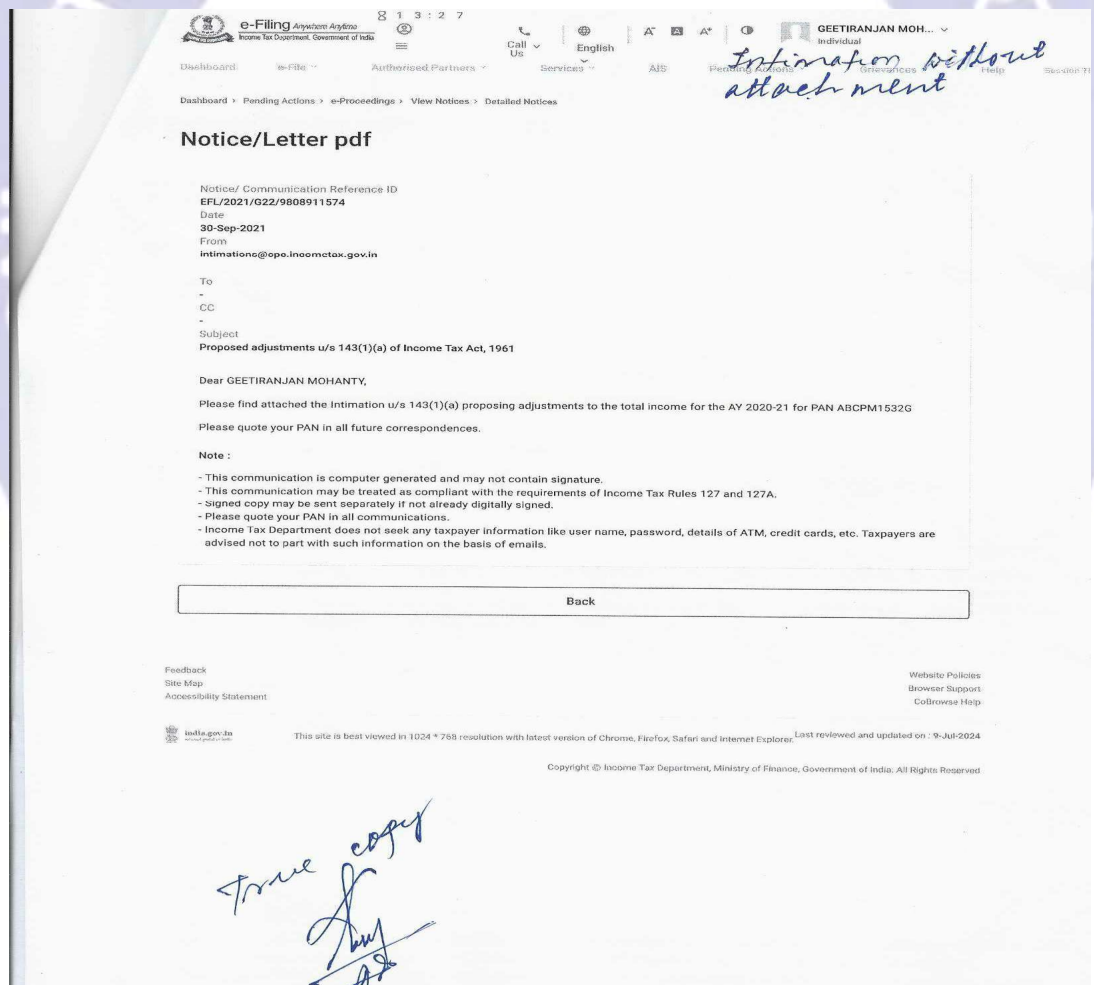
Per Bench

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-2, Bengaluru dated 4.3.2024 in Appeal No.NFAC/2019-20/10140320 for the assessment year 2020-2021.

2. Shri K.K.Bal, 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 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 as no show cause notice has been issued to the assessee, therefore, the intimation issued u/s.143(1) is liable to be quashed. Ld AR further produced a screenshot of email to the assessee by the revenue regarding the intimation u/s.143(1)(a) of the Act proposing adjustments to the total income for the A.Y. 2020-2021 without attachment for PAN ABCMP1532G as follows:



4. In reply, Id Sr DR supported the order of the AO and Id CIT(A)
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. The show cause notice issued by the CPC has categorically mentioned the assessment year 2020-21, which is also evident that the email is conspicuous. This being so, as no show cause notice under the provisions of section 143(1) has been issued for the assessment year 2020-21 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 5/9/2024.
- SD/- SD/-

(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 5/9/2024
B.K.Parida, SPS (OS)

(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Geeti Ranjan Mohanty, At-Kalyani Nagar, Madhupatana, Cuttack
2. The Respondent: Income Tax Officer, Ward-1(1), Cuttack
3. The Addl/JCIT(A)-2, Bengaluru
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, Cuttack