

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.86/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2020-2021)

Alhaj Dr Mohammed Nayeem Memorial Trust, Blue Lagoon Ground floor, Metro Riverview Complex, Sunshine Field Ring Road, Cuttack	Vs	ITO, Ward-1(1), Cuttack
PAN No. : AABTA 0484 H		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri K.K.Bal, Advocate
राजस्व की ओर से / Revenue by	:	Shri Sanjay Kumar, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	07/04/2025
घोषणा की तारीख / Date of Pronouncement	:	07/04/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 23/12/2024, passed in ITBA/NFAC/S/250/2024-25/1071488111(1) for the assessment year 2020-2021.

2. It was submitted by the 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) of the Act, 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.

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.

4. We have considered the rival submissions. A perusal of intimation u/s.143(1) of the Act also does not show of any show cause notice being issued to the assessee. 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) of the Act has been issued before making adjustment, the intimation issued u/s.143(1) of the Act stands quashed.

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

Order dictated and pronounced in the open court on 07/04/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 07/04/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack