

आयकर अपीलीय अधिकरण  
कोलकाता 'ए' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'A' BENCH, KOLKATA**

श्री जॉर्ज माथान, न्यायिक सदस्य  
एवं  
श्री रकेश मिश्रा, लेखा सदस्य  
के समक्ष  
**Before**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 2627/KOL/2024  
Assessment Year: 2023-24**

Veer Mehra Trust	Vs.	ITO, Ward-1(2), Exempt, Kolkata
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>PAN: AAATV8862F</b>		

**Appearances:**

**Assessee represented by** : Akkal Dudhwewala, FCA.

**Department represented by** : Ruchika Sharma, Addl. CIT (DR).

Date of concluding the hearing : April 29<sup>th</sup>, 2025

Date of pronouncing the order : April 29<sup>th</sup>, 2025

**ORDER**

**PER BENCH:**

The captioned appeal by the assessee is against the order of the Ld. Addl/JCIT(A)-Jodhpur [hereinafter referred to as the 'Ld. CIT(A)'] vide order dated 17.12.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2023-24.



2. Shri Akkal Dudhwewala, FCA represented on behalf of the assessee and Smt. Ruchika Sharma, Addl. CIT (DR) appeared on behalf of the Revenue.

3. It was submitted by the Ld. AR that the Trust has only one minor beneficiary. It was submitted that the return filed by the assessee came to be processed and an intimation came to be issued u/s 143(1) of the Act without a show cause notice assessing the income of the assessee as an AOP. It was further submitted that the Ld. CIT(A) dismissed the appeal of the assessee on account of delay of 190 days. It was the submission that the delay was on account of the fact that the assessee had filed an application u/s 154 of the Act and immediately when the 154 order was disposed off, the assessee had filed the appeal against the intimation order. It was further submitted that the delay may be condoned in respect of the delay before the Ld. CIT(A) and the appeal disposed off as the appeal itself is having limited issue.

4. In reply, the Ld. Sr. DR vehemently supported the order of the Ld. CIT(A) and the Ld. AO and submitted that the assessee should have filed the appeal within time.

5. We have considered the rival submissions. The facts in the present case show that the delay in filing the appeal is on account of the assessee attempting at an alternate remedy of the rectification application. This is a reasonable cause. This being so, the delay in filing the appeal before the Ld. CIT(A) stands condoned. A perusal of the facts of the present case clearly shows that no show cause notice had been issued to the assessee before the intimation has been issued u/s 143(1) of the Act. Issuance of a show cause notice is a condition precedent as per the provision of section u/s 143(1) of the Act. On account of the



failure to issue the show cause notice as also on account of the fact that the status of the assessee has been changed in the intimation and this itself is not permissible, the intimation issued u/s 143(1) of the Act is quashed.

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

**Order pronounced in the open Court on 29<sup>th</sup> April, 2025.**

*Sd/-*

**[Rakesh Mishra]**  
Accountant Member

*Sd/-*

**[George Mathan]**  
Judicial Member

Dated: 29.04.2025

*Bidhan (P.S.)*



*Copy of the order forwarded to:*

1. **Veer Mehra Trust, P-22, CIT Road, Entally, Kolkata, West Bengal, 700014.**
2. **ITO, Ward-1(2), Exempt, Kolkata.**
3. Addl/JCIT(A)-Jodhpur.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata