

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.2697/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2020-2021)

Singatala Society For Education Relief and Vocational Excellence K.J.Sanyal Road, Malda-732101 PAN No. :AAABS 1601 H	Vs	ADIT, CPC, Bengaluru
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(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Raja Sengupta, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	30/04/2025
घोषणा की तारीख/Date of Pronouncement	:	30/04/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order dated 22.11.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi, passed in DIN & Order No.ITBA/NFAC/S/250/2024-25/1070548583(1), for the assessment year 2020-2021.

2. None appeared on behalf of the assessee. Shri Raja Sengupta, CIT-DR appeared on behalf of the revenue.

3. On perusal of the assessment order as well as the appellate order, we found that the present appeal is filed by the assessee against the order u/s.143(1) of the Act issued by the CPC without issuing a show cause notice.

4. At the time of hearing, Ld.CIT-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 CIT-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. The 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 there is no show cause notice has been issued to the assessee, the intimation issued u/s.143(1) of the Act stand quashed.

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

Order dictated and pronounced in the open court on 30/04/2025.

**Sd/-
(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 30/04/2025

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, **कोलकाता** / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata