



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

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.211/RAN/2023**

Assessment Year: 2020-2021

JRW Transfreight Pvt Ltd., J J Road, Upper Bazar, Ranchi	Vs.	ITO, Ward-1(1), Ranchi
PAN/GIR No.aaecj 2779 e		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Ajaya Poddar, AR  
Revenue by : Shri Khubchand T Pandya, Sr DR

**Date of Hearing : 13/06/2025**  
**Date of Pronouncement :13/06/2025**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A)-NFAC Delhi dated 2.8.2023 in Appeal No.NFAC/2019-20/10178037 for the assessment year 2020-2021.

2. Shri Khubchand T Pandya, Id Sr DR appeared for the revenue and Shri Ajaya Poddar, Id AR appeared for the assessee.

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) 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.

4. In reply, Id Sr DR conceded that no show cause notice u/s.143(1) to the assessee.

5. We have considered the rival submission. 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) has been issued before making adjustment, 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 13/06/2025.

Sd/-  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Ranchi; Dated 13/06/2025  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : JRW Transfreight Pvt Ltd., J J Road, Upper Bazar, Ranchi
2. The Respondent: ITO, Ward-1(1), Ranchi
3. The CIT(A)-NFAC
4. Pr.CIT, Ranchi
5. DR, ITAT,
6. Guard file.  
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