

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.2552/KOL/2024
(निर्धारण वर्ष / Assessment Year :2021-2022)

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| Sri Adwaitya Acharya Trust, Kanai balai Bhavan, Sreemayapur, S.O. Mollapara, Nadia | Vs | ITO Ward-1(3), Exempt, Kolkata |
| PAN No. : AAKTS 5342 M | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |
| निर्धारिती की ओर से /Assessee by | : | Shri Mayank Parakh, CA |
| राजस्व की ओर से /Revenue by | : | Smt. Sima Das Biswas, JCIT-Sr.DR |
| सुनवाई की तारीख / Date of Hearing | : | 16/07/2025 |
| घोषणा की तारीख/ Date of Pronouncement | : | 16/07/2025 |

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A), Mysore, dated 16.10.2024 for the Assessment Year 2021-2022.

2. Shri Mayank Parakh, Id.AR appeared on behalf of the assessee and Smt. Sima Das Biswas, Id. Sr.DR appeared on behalf of the revenue.

3. It was the submission of the Id. AR that the assessee is an old trust. The assessee has filed its return of income mentioning its original registration number. The return came to be processed and the intimation came to be issued u/s.143(1) of the Act denying the registration u/s.11 & 12 of the Act on the ground that the assessee had not provided the new registration/approval details. It was the submission that the assessee has filed for new registration as required under the Act on 21.11.2022 and the

last date for filing of the application for new registration under the new provisions was 25.11.2022. It was the submission that provision of Section 143(1) of the Act permits adjustment of arithmetical errors and the assessee should not be denied the benefit of Section 11 & 12 of the Act in an intimation u/s.143(1) of the Act on the ground that the assessee has not provided new registration details keeping especially when the last date of filing of the application was still available to the assessee.

4. In reply, Id. Sr. DR vehemently supported the orders of the Id.AO and Id. CIT(A).

5. I have considered the rival submissions. It is noticed that the assessee is an old trust and the intimation has been issued denying the benefit of section 11 & 12 of the Act on account of non-availability of the registration details. Under the new provisions, especially when the time limit for filing the application under the new provisions were available till 25.11.2022, the intimation cannot be sustained, insofar as it is not an arithmetical error which has been attempted to be corrected. This being so, the intimation is said to be bad in law and the same is hereby quashed.

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

Order dictated and pronounced in the open court on 16/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 16/07/2025

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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata