

**IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JM  
AND  
SHRI RAJESH KUMAR, AM**

**ITA No. 549 & 551/CTK/2024**

**(Assessment Years: 2022-23 & 2018-19)**

**Gania Unnayan Committee**  
At-Belapadapatna, P.O./P.s-  
Belapadapatna, Dist-Nayagarh,  
PIN-752085, Odisha

**(Appellant)**

**Vs.**

**ITO, Exemption Ward**  
Bhubaneswar Pratyakshyakar  
Bhawan, RTTC, BSNL Building,  
Bhubaneswar-751007, Odisha

**(Respondent)**

**PAN No. AAATG4505A**

**Assessee by** : Shri P.K. Mishra, ARs  
**Revenue by** : Shri Nishanth Rao B, DR

**Date of hearing:** 17.07.2025  
**Date of pronouncement:** 17.07.2025

**ORDER**

**PER PENCH:**

These are appeals filed by the assessee against the orders of the Id. CIT (A), National Faceless Appeal Centre, Delhi vide order dated 17.12.2024 & 13.12.2024 for A.Ys. 2022-23 & 2018-19.

02. Shri P.K. Mishra represented on behalf of the assessee and Shri Nishanth Rao B, represented on behalf of the Revenue.
03. It was submitted by the Id. AR that no intimation under the first proviso to Section 143(1) has been issued to the assessee before making the adjustment in the intimation u/s 143(1) of the Income-tax Act, 1961 (the Act).
04. In reply, the Id. Sr. DR vehemently supported the order of the Id. CPC.
05. We have considered the rival submissions. A perusal of the intimation issued u/s 143(1) of the Act for both the assessment years clearly do

not show any intimation having been issued to the assessee as required under the Proviso to Section 143(1) of the Act. As no intimation require to provision to Section 143(1) of the Act issued to the assessee before making the adjustment of intimation u/s 143(1) of the Act, the intimation issued u/s 143(1) of the Act in the case of the assessee for both the assessments stands quashed.

06. In the result, both the appeals of the assessee are allowed.

Order pronounced in the open court on 17.07.2025.

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated: 17.07.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Cuttack