

**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 Nos.105-109/KOL/2025

(निर्धारण वर्ष / AYrs. :2017-2018 & 2019-2020 to 2022-2023)

Arindam Chatterjee, 20/3B, Gobinda Ghoshal Lane Bhabanipur, Kolkata-700025	Vs	ITO Ward-29(1), Kolkata
PAN No. : <b>AIOPC 7059 H</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Mrinmoy Basak, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	04/08/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	04/08/2025

**आदेश / ORDER**

These are the appeals filed by the assessee against the separate orders of the Id. Addl./JCIT(A)-1, Mumbai, dated 14.11.2024 & 18.11.2024 for the Assessment Years 2017-2018, 2019-2020, 2020-2021, 2021-2022 & 2022-2023, respectively.

2. None appeared on behalf of the assessee and Shri Mrinmoy Basak, Id. Sr.DR appeared on behalf of the revenue.

3. These appeals have been posted on multiple occasions, but no one is appearing on behalf of the assessee. Consequently, the appeals of the assessee are being disposed ex-parte qua the assessee.

4. A perusal of the order of the Id.Addl/JCIT(A) in all the appeals shows that the appeals have been dismissed by the appellate authority on the ground of delay. A perusal of the facts and circumstances of the case show that the only issue in the appeals is against the action of the Id. CPC in not granting the self-assessment tax credit. A perusal of the intimation issued

u/s.143(1) of the Act for all the assessment years under consideration show that the intimations have been issued without providing show cause notice as required under the provisions to Section 143(1) of the Act specifying the adjustments proposed. The Id. Sr. DR submitted that he had no objection if the issues are restored to the file of the Id. Assessing Officer for verification of self-assessment tax.

5. I have considered the submissions of the Id. Sr. Dr and perused the orders of the authorities below. In respect of the delay in filing the appeal before the Id. Addl/JCIT(A), the assessee has given the reasons about the civil litigation. The reasons provided are plausible reasons. Non-condoning the delay would cause substantial injustice to the assessee. Condoning the delay would cause no damage to the revenue. This being so, in the interest of justice, the delay in filing the appeals before the Addl/JCIT(A) stands condoned.

6. Coming to the merits, as it is noticed that before issuance of intimation, the CPC has not issued any show cause notice as required under the provisions of Section 143(1) of the Act, therefore, the intimation issued u/s.143(1) of the Act became void. Even otherwise not giving credit of the self-assessment tax is not an adjustment that is permissible in an intimation u/s.143(1) of the Act. This being so, as the intimation issued u/s.143(1) of the Act is found to be unsustainable in view of the provisions of Section 143(1) of the Act, therefore, the intimations issued u/s.143(1) of the Act in all the appeals under consideration stand quashed.

7. In the result, all the appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 04/08/2025.

Sd/-

(जार्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कोलकाता** Kolkata; दिनांक Dated 04/08/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/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**