

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.316/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Royal Educational and Research Society, Andhapasara Road, Berhampur-760002	Vs	ITO(Exemption), Berhampur/ ADIT(CPC), Bangalore
PAN No. : AAATR 7924 G		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri A.K.Padhy, CA
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	11/08/2025
घोषणा की तारीख/Date of Pronouncement	:	11/08/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order dated 31.03.2025, passed by Id. Addl/JCIT(A)-2, Kolkata, for the assessment year 2017-2018.

2. It was the submission of the Id. AR that the impugned assessment year is 2017-2018. The CPC had treated the entire receipts of the assessee as income of the assessee and has denied the benefit of exemption u/s.11 & 13 of the Act. It was the submission that the CPC was confused in respect of filing of Form 10B and 10BB of the Act. It was the submission that the assessee is running an educational institution and the assessee has filed

Form 10BB along with the return of income. It was the submission that the requirement of the filing of Form 10B/10BB, one month before the filing of the return was brought into effect by the Finance Act, 2021 w.e.f. 01.04.2021. It was the submission that for the impugned assessment year the intimation is erroneous and liable to be quashed.

3. In reply, Id. Sr. DR vehemently supported the order of the Id.AO & Id. CIT(A). It was the submission that the issue should be restored to the file of Id. Addl/JCIT(A) for readjudication afresh.

4. We have considered the rival submissions. As it is noticed and admittedly the assessee has not represented before the Id. Addl/JCIT(A) during the course of appellate proceeding, however, it is noticed that the issue in this appeal is very small and it would be unnecessary waste of judicial time by restoring the issue to the file of Id. Addl/JCIT(A) for such matter. Therefore in the interest of justice, the appeal is heard and disposed off in the following manner.

5. A perusal of the intimation issued u/s.143(1) of the Act clearly shows that the CPC has denied the assessee benefit of application for charitable purposes. The assessee is admittedly an educational institution. The assessee has filed his return of income on 14.10.2017 where the due date for filing of the return was 07.11.2017. The assessee has also filed Form 10BB along with the return of income. As the assessee has filed the Form 10BB along with the return of income before due date of filing of return and as the amendment for filing the Form 10B is one month prior to the filing of return was w.e.f. 01.04.2021, we are of the view that the intimation issued

u/s.143(1) of the Act is not sustainable and consequently we quash the same.

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

Order dictated and pronounced in the open court on 11/08/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 11/08/2025

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, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack