

**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.405 & 406/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019 & 2021-2022)

<b>Bharatiya Sikshya Bikasha Sanstha,</b> 1 <sup>st</sup> Lane, Berhampur Berhampur-760002	Vs	<b>ITO(Exemption) Ward Berhampur</b>
PAN No. : <b>AACTB 4047 N</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri Radha Krishna Sahu, Advocate
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	13/08/2025
घोषणा की तारीख / Date of Pronouncement	:	13/08/2025

**आदेश / ORDER**

**Per Bench :**

These two appeals are filed by the assessee against the separate orders dated 30.05.2025 & 29.05.2025, passed by Id. Addl/JCIT(A)-3, Chennai, for the assessment years 2018-2019 & 2021-2022.

2. It was the submission of the Id. AR that the assessee is a trust which has filed its return of income on the ground that Form 10B was filed belatedly, the intimation has been issued denying the assessee benefit of the application u/s.11 & 13 of the Act. It was the submission that if at all the CPC was of the view that the Form 10B has been belatedly filed in the intimation u/s.143(1) of the Act, the entire receipts of the assessee should

not be brought into tax. The income of the assessee would have to be assessed under the head business income and the expenses are liable to be allowed. This was not done by the CPC. The CPC brought to tax the entire receipts of the assessee. It was the submission that it is not permissible in an intimation u/s.143(1) of the Act.

3. In reply, Id. Sr. DR vehemently supported the order of the Id.AO & Id. CIT(A).

4. We have considered the rival submissions. Admittedly the assessee is a trust and filed its return of income as an AOP trust. If the benefit of Section 11 & 13 of the Act is to be denied to the assessee then obviously the income should be recomputed under the head business income. Disallowing the entire expenditure which has been claimed by the assessee as application, is not permissible in an intimation u/s.143(1) of the Act and the same is also not provided in the provisions of Section 143(1) of the Act. This being so, we are of the view that the intimation issued u/s.143(1) of the Act in both the appeals under consideration is bad in law and consequently we quash the same.

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

Order dictated and pronounced in the open court on 13/08/2025.

**Sd/-**

(राजेश कुमार)

**(RAJESH KUMAR)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 13/08/2025

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack