

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.64/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2022-2023)

Back To village Flat- G1 Loknath(R) Complex, Near Mandir Shahi Kucheibudhi, Rairangpur, Mayurbhanj, 757043	Vs	ITO, Ward-1, Baripada
PAN No. : AADAB 2576 L		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Rajesh Upadhyay, AR
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	25/09/2025
घोषणा की तारीख / Date of Pronouncement	:	25/09/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. Addl/JCIt(A)-2, Bengaluru dated 31/12/2024 passed in Appeal No. NFAC/2021-22/10259364 for the assessment year 2022-2023.

2. It was submitted by the Ld. AR that the assessee is a trust which is doing charitable activities and is also being granted registration under section 12A of the Act. It was submission that the returned filed by the assessee was processed under section 143(1) of the Act on 31.03.2023 where in the application of the income had been denyed and the entire receipts of the assesee had been brought to tax. It was submission that the assessee had filed the rectification application u/s. 154 of the Act on 27.04.2023 and CPC have also rejected the 154 application on

27.04.2023. It was submission that against the 143(1) of the Act order the assessee had filed appeal before the Ld.CIT(A) and the Ld.CIT(A) has dismissed the appeal of the assessee and consequently, the assessee's appeal before the Tribunal. It was submission that at this point it was brought to the attention of the Ld. AR that the assessee having filed 154 of the Act and 154 order have been passed, the order u/s. 143(1) of the Act could not have been made a subject matter of appeal in the appeal before CIT(A) and it was the 154 order which was to be taken in appeal before the CIT(A). AT this point the Ld. AR did not have any submission to make. It was the prayer that the issue may be restored to the file of the AO for readjudication.

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

4. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that the 143(1) intimation dated 31.03.2023 and on the said intimation rectification application has been filed and the same has been disposed by an order dated 27.04.2023. This has also been brought to attention to Ld. CIT(A) for purpose of condonation of delay. We are unable to understand how an appeal against the intimation u/s.143(1) of the Act could have been filed when a 154 order has already been passed in respect of the said intimation. Once an order u/s. 154 of the Act has been passed obviously the intimation u/s. 143(1) of the Act has merged with the said 154 order. Therefore, the appealable order in the present case would have been 154 order. These

have facts have not been considered by Ld.JCIT(A)-2, Bengaluru when he has disposed the appeal. This being so, in the interest of justice the issues in this appeal are restored to the file of Ld.JCIT(A) after granting adequate opportunity of being heard.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 25/09/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 25/09/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Back To village
Flat- G1 Loknath(R) Complex,
Near Mandir Shahi Kucheibudhi, Rairangpur,
Mayurbhanj, 757043
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Baripada
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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack