

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", RANCHI
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
(THROUGH HYBRID MODE)**

आयकर अपील सं./ITA No.43 & 44/RAN/2025

(निर्धारण वर्ष / Assessment Year :2021-2022 & 2022-2023)

Palganj Priyamary Agriculture Credit Cooperative Society Ltd., Palganj, Giridih-825108	Vs.	ITO Ward-3(4), Giridih
स्थायी लेखा सं./PAN No. : AACAP 9649 P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	25/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	25/11/2025

आदेश / O R D E R

These two appeals filed by the assessee against the order of the Id. Addl/JCIT(A)-2, Jaipur, both dated 23.01.2025 for the assessment year 2021-2022 & 2022-2023.

2. Shri Devesh Poddar, Id.AR represented on behalf of the assessee.

Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. It was submitted by the Id. AR that these two appeals are against the order u/s.143(1) of the Act issued by the CPC, which has been confirmed by the Id. CIT(A). It was the submission that as per the provisions of section 143(1) of the Act, before making any adjustment, a show cause notice has to be issued to the assessee. It was the submission that no show cause notice has been issued to the assessee, therefore, the intimation issued u/s.143(1) is liable to be quashed and in consequence thereof the order passed by the Id. CIT(A) deserves to be dismissed.

4. At the time of hearing, Ld.Sr. DR was asked to show the show cause notice issued as per the proviso to Section 143(1) of the Act before issuance of the intimation u/s.143(1) of the Act. The Sr. DR was unable to show the copy of the show cause notice as required under the first proviso to Section 143(1) of the Act before making any adjustments in the intimation u/s.143(1) of the Act.

5. I have considered the rival submissions. A perusal of intimation u/s.143(1) of the Act also does not show of any show cause notice being issued to the assessee. Even the Id. CIT(A) has not taken into consideration that no show cause notice has been issued to the assessee before making adjustment in the order passed u/s.143(1) of the Act by the CPC. A perusal of provisions of section 143(1) of the Act shows that it is compulsory for the revenue to issue show cause notice before making any adjustment in the intimation u/s.143(1) of the Act. This being so, as no show cause notice under the provisions of section 143(1) of the Act has been issued before making adjustment, the intimation issued u/s.143(1) of the Act in both the appeals of the assessee stands quashed and in consequence thereof the order passed by the Id. CIT(A) in both the appeals also stands unsustainable.

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

Order dictated and pronounced in the open court on 25/11/2025.

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 25/11/2025

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, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi