

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

आयकर अपील सं./ITA No.297/RAN/2025

(निर्धारण वर्ष / Assessment Year :2023-2024)

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| Dhukhi Sah Memorial Foundation, Sandeepani School, Dukhi Sah road, Near Jhousagarhi, Dhukhi Sah Lane, Deoghar-814112, Jharkhand. | Vs. | ITO Ward-3(3), Dumka |
| स्थायी लेखा सं./PAN No. : AADAD 1606 K | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |

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|----------------------------------|---|---------------------------------|
| निर्धारिती की ओर से /Assessee by | : | None |
| राजस्व की ओर से /Revenue by | : | Shri Khubchand T Pandya, Sr. DR |

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|--|---|------------|
| सुनवाई की तारीख / Date of Hearing | : | 25/11/2025 |
| घोषणा की तारीख/ Date of Pronouncement | : | 25/11/2025 |

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. Addl/JCIT(A)-5, Delhi, dated 30.06.2025 for the assessment year 2023-2024.

2. None represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. A perusal of intimation u/s.143(1) of the Act also shows that the CPC has treated the entire receipts of the assessee as its income. The expenditures have not been allowed. This is not permissible. If the exemption is being denied then obviously the income of the assessee would have to be assessed as business income and the expenditures in relation to such business income is liable to be allowed. This being so, as

the adjustments are made in the intimation is not falling within the category of the adjustments permissible under the provisions of Section 143(1) of the Act, the intimation found to be invalid and consequently the same stands quashed.

4. In the result, appeal of the assessee is 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 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, 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