

**आयकर अपीलीय अधिकरण, 'एसएमसी' न्यायपीठ, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL 'SMC' BENCH, KOLKATA**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT**

आयकर अपील सं/ITA No.1753/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2020-2021)

<b>Agarwal Maheswari &amp; CO,</b> 5 <sup>th</sup> Floor, Room No.504, 6 Waterloo Street, Dalhousie, Kolkata-700069	Vs	<b>ITO Ward-22(2), Kolkata</b>
PAN No. : <b>AADFA 8690 B</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Ms. Vijeta Untwalia Agarwal, CA
राजस्व की ओर से / Revenue by	:	Shri Mrinmay Basak, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	18/11/2025
घोषणा की तारीख / Date of Pronouncement	:	21/11/2025

**आदेश / ORDER**

The present appeal is directed at the instance of assessee against the order of Id. Add/JCIT(A), Ranchi, dated 13.06.2025 passed for Assessment Year 2020-2021.

2. Ld. AR submitted that the intimation issued u/s.143(1) of the Act has been issued making adjustment without issuing an intimation to the assessee either communicated or through electronic means. It was the submission that the intimation issued u/s.143(1) of the Act is liable to be quashed.

3. On the other hand, Id. Sr.DR submitted that he has no objection if the issues in this appeal be restored to the file of Id.AO for readjudication.

4. I have considered the rival submissions. As it is noticed that the assessee has not been heard nor any show cause has been issued to the assessee before issuing the intimation u/s.143(1), I am of the view that the issue in this appeal must be restored to the file of Id. AO for

readjudication afresh and I do so. Needless to say, the assessee shall be afforded sufficient opportunity of hearing. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Id. AO, failing which the Id. AO shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 21/11/2025.

**Sd/-**  
**(DUVVURU RL REDDY)**  
**उपाध्यक्ष / VICE PRESIDENT**

दिनांक Dated 21/11/2025

*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, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कोलकाता /ITAT, Kolkata

		Date	Initial	
1.	Draft dictated on			Sr.PS
2.	Draft placed before author			Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the AR			
10.	Date of dispatch of Order.			