

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री अरुण खोड़पिया लेखा सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.133/CTK/2022

(निर्धारण वर्ष / Assessment Year : 2014-2015)

Rajdhani Institute of Information Technology, Plot No.851, Saptasati Vihar, Palasuni, Rasulgarh, Bhubaneswar-751010	Vs	CIT(A), NFAC, Delhi
PAN No. : AACTR 2995 P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारित की ओर से / Assessee by	:	Shri Nihar Ranjan Biswal, CA
राजस्व की ओर से / Revenue by	:	Shri M.K.Gautam, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	14/12/2022
घोषणा की तारीख / Date of Pronouncement	:	14/12/2022

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi, passed in DIN & Order No.ITBA/NFAC/S/250/2022-23/1043436040(1), dated 14.06.2022, for the assessment year 2014-2015.

2. It was submitted by the Id. AR that the assessee had filed its return of income on 14.01.2015. It was the submission that the assessee had been served with a communication dated 21.08.2015 intimating that the return filed by it was a defective return and if the defect was not rectified the return would be treated as invalid. Ld. AR has placed before us the copy of the communication dated 21.08.2015 as follows :-



Post Bag No.1, Electronic City Post Office, Bangalore-560100

पोस्ट बैग नं. १, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलूर - ५६०१००

Telephone: 18004252229, 18001034455 (Toll Free) 080-22546500 फ़ोन: १८००४२५२२२९, १८००१०३४४५५ (टॉलफ्री) ०८० २२५४६५००

		<p>Name & Address EK1817237151N RAJADHANI INSTITUTE OF INFORMATION TECHNOLOGY PLOT NO-851 SAPTASATI VIHAR PALASUNI, RASULGARH RASULGARH BHUBANESWAR ORISSA 751010</p>		<p>नाम और पता राजाधनी इन्स्टिट्यूट ऑफ़ इन्फॉर्मेशन टेक्नोलॉजी प्लॉट नं ८५१ सप्तसती विहार पालासुनी, रसुलगढ़ रसुलगढ़ भुवनेश्वर ओरिस्सा ७५१०१०</p>	
<p>ITR Form Type आई टी आर प्रकार ITR-7</p>	<p>PAN व्यक्ति खाता संख्या AACTR2995P</p>	<p>Assessment Year निर्धारण वर्ष 2014-15</p>	<p>Communication Reference No. पत्र संदर्भ संख्या CPC/1415/G5/1516993777</p>		
<p>Date of Communication संचारित तिथि 21-08-2015</p>		<p>Password पासवर्ड 33907143</p>			

Dear Sir/Madam,

Subject: Notice u/s 139(9) of Income Tax Act, 1961.

Ref: Section 143 1B Income Tax Act, 1961 read with Clause 2 C (iv) of Centralized Processing of Returns Scheme 2011, Notification No S.O 17(E) dated 04/01/2012.

The return of income filed by you for Assessment Year 2014-15 vide acknowledgement no. 464149951140115 dated 14-01-2015, is considered defective u/s 139(9) of the Income Tax Act, 1961 as it is found to contain certain defects which has been annexed in the nextpage(Annexure-A).

You are here with afforded an opportunity to rectify the above mentioned defects with in the period of **fifteen** days from the receipt of this notice by providing the required corrections/information through on-line mode. To submit the rectified xml, kindly log on to www.incometaxindiaefiling.gov.in with your "username and password" and choose "e-File in response to notice u/s 139(9)" under the "e-File" section and upload the rectified xml using the above password as the verification PIN.

Kindly note:

- 1.For the error codes mentioned in annexed table, the probable resolution has been provided there in.
- 2.Xml uploaded as above should have all the data to enable accurate processing, it should contain complete information as furnished in the earlier xml along with information pertaining to the errors listed below.
- 3.The assessee is advised to use the software utility available on the website www.incometaxindiaefiling.gov.in
- 4.The above mentioned rectified xml uploaded in response to this notice, will be presumed to be duly verified and correct and complete in accordance to the provisions of the Act.
- 5.If the above requirement is not complied within fifteen days of receipt of this notice, the return of income filed by you is liable to be treated as an invalid return.

N-R-N

KORANGRAPADY SUBHAS
Assistant Commissioner of Income Tax -CPC,
Bangalore

this communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any

PAN: AACTR2995P	व्यक्ति खाता संख्या	Assessment Year: 2014-15	निर्धारण वर्ष	Communication Reference No. CPC/1415/G5/1516993777	पत्र संदर्भ संख्या
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Annexure -A

Sl.No	Error Code	Error Description	Probable resolution
1	68	Assessee has furnished the return under section 139(4A) but has not disclosed the corpus and non corpus fund in schedule J.	In ITR 7, schedule J has to be properly filled in giving the details of Balance in the corpus fund, Balance in the non-corpus fund as on the last day of the previous year and investment of all funds.
2	69	Assessee has furnished a return under section 139 (4A) or 139 (4C) and has not provided any details in Schedule K.	In ITR 7, Schedule K has to be filled in giving the particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution

3. It was submitted by the Id. AR that the assessee had not complied with the notice issued u/s.139(9) of the Act on 21.08.2015. It was the submission that subsequently the assessee was served with intimation u/s.143(1) of the Act on 14.03.2016, wherein some adjustments have been made. It was the submission that as the return filed by the assessee was defective u/s.139(9) of the Act and as the assessee had not made the correction as called for to treat the return as a valid return, in view of the provisions of Section 139(9) of the Act, the return filed by the assessee is liable to be treated as invalid return and intimation u/s.143(1) of the Act cannot be issued on such a return. It was the submission that the intimation issued u/s.143(1) of the Act on 14.03.2016 is required to be cancelled. It was the submission that without appreciating the submission of the assessee, the Id. CIT(A) has confirmed the intimation.

4. In reply, Id.Sr. DR vehemently supported the order of the Id. CIT(A). It was the submission that as the intimation has been issued u/s.143(1) of the Act, the assessee should be asked to pay the demand as raised. It was the submission that the appeal filed by the assessee is a frivolous appeal.

5. We have considered the rival submissions. A perusal of the communication dated 21.08.2015 issued to the assessee clearly shows that the CPC has issued the notice u/s.139(9) of the Act intimating defects in the return. In the notice, it has been categorically mentioned that if the defects were not removed, the return filed by the assessee would be treated as invalid return. Admittedly, the assessee has not rectified the

defects. Consequently, the return filed by the assessee is liable to be treated as invalid return. Once the return filed by the assessee is treated as invalid return, intimation u/s.143(1) of the Act issued on the said return on 14.03.2016, admittedly, is invalid and consequently the same stands quashed.

6. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 14/12/2022.

Sd/-

(अरुण खोड़पिया)
(ARUN KHODPIA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 14/12/2022

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
Rajdhani Institute of Information Technology,
Plot No.851, Saptasati Vihar,
Palasuni, Rasulgarh, Bhubaneswar-751010
2. प्रत्यर्थी / The Respondent-
CIT(A), NFAC, Delhi
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