

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “A” NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.4780/Del/2024
निर्धारणवर्ष/Assessment Year:2021-22**

BPTP LIMITED, M-11, Middle Circle, Connaught Place, S.O., Central, Delhi. PAN No.AACCB2442A	बनाम Vs.	Dy. DIRECTOR OF INCOME TAX, CPC, Bangalore, Post Bag No.1, Electronic City, Post Office, Bangalore, Karnataka.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Ajay Bhagwani, AR
Revenue by	Shri Ajay Kumar Arora, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	13.08.2025
उद्घोषणाकीतारीख/Pronouncement on	30.10.2025

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the Assessee against the order of the Ld.
CIT(Appeals)-30, New Delhi dated 16.08.2024 for the Ay 2021-22.

The assessee has raised the following grounds:

1. *“That the order passed u/s 143(1) and u/s 154 of the Income Tax Act, 1961 by the Dy. Director of Income Tax, CPC and order passed by Commissioner of Income Tax*

(Appeals)-30, New Delhi are bad on facts and in law and are void ab initio.

- 2. That on the facts and circumstances of the case and in law, the CIT(A) erred in not allowing with Ground and the plea of appellant that intimation was passed by CPC beyond the period of 9 months from end of the Financial year in which return was made and thus intimation passed u/s 143(1) was barred by limitation as per second proviso to Section 143(1)(e) of the IT Act, 1961.*
- 3. That on the facts and circumstances of the case and in law, the CIT(A) erred in not allowing with Ground and the plea of appellant that the intimation passed u/s 143(1) of the IT Act, 1961 by CPC without providing any prior intimation to appellant in respect of adjustment to be made in writing or in Electronic mode as per first proviso to Section 143(1)(a) of the IT Act, 1961 is bad in law and void ab-initio.*
- 4. That the appellant craves permission to add amend, alter or vary all or any grounds of appeal on or before the date of hearing of appeal.”*

2. Ld. Counsel for the assessee, at the outset, referring to ground no.2 of grounds of appeal of the assessee submitted that the intimation passed u/s 143(1) dated 14.12.2022 was barred by limitation as per second proviso to section 143(1)(e) of the I.T. Act. Ld. Counsel for the assessee invited our attention to fifth proviso to section 143(1) and submitted that no intimation under sub-section (1) of section 143 shall be sent after expiry of 9 months from the end of the financial year in which the return is made. Ld. Counsel submitted that the assessee has filed return on 15.03.2022 and the 9

months from the end of the financial year in which return is filed expires on 30.09.2023. Ld. Counsel referring to page 21 of the Paper Book submitted that CPC intimated the assessee about processing of return u/s 143(1) on 27.02.2023 at 9.33 pm. Referring to page 22 of the Paper Book submitted that an electronic message was also sent on 27.02.2023 at 9.33 pm intimating the assessee that ITR for AY 2021-22 has been processed at CPC and intimation has been sent to registered e-mail id. Ld. Counsel, therefore, submitted that since the intimation has been communicated to Assessee on 27.02.2023 which is beyond the period of 9 months from the end of the month in which the return was filed, the same is barred by limitation.

3. Heard rival contentions, perused the materials placed before us. On perusal of the intimation passed u/s 143(1), we observed that the assessee filed return of income on 15.03.2022 for the AY 2021-22 and the 9 months period for sending the intimation u/s 143(1) as provided under the 5th proviso to section 143(1) expires on 30.12.2022. Thus, as per the 5th proviso to section 143(1) of the Act no intimation shall be sent to the assessee beyond the period of December, 2022. However, in the case of the assessee the CPC had intimated the processing of return u/s 143(1) on 27.02.2023 at 9.33 pm to the e-mail address provided by the assessee and also followed

by an electronic message on the very same day i.e. 27.02.2023 at 9.33 pm intimating the assessee that ITR for the AY 2021-22 has been processed at CPC and intimation u/s 143(1) has been sent to registered e-mail id. Thus, since the intimation was sent to the assessee beyond the prescribed period as per 5th proviso to section 143(1) of the Act such an intimation is bad in law. Hence, we delete the adjustment made in the intimation passed u/s 143(1) of the Act. Ground no.1 of grounds of appeal of the assessee is allowed. As we have held that the intimation passed is bad in law the other ground raised by the assessee that no opportunity is given before making an adjustment is not adjudicated and left open.

4. In the result, appeal of the Assessee is partly allowed as indicated above.

Order pronounced in the open court on 30.10.2025

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 30.10.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI