

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH  
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**ITA No.233/Pat/2025  
Assessment Year: 2023-24**

<b>Institute of Hotel Management Catering Technology And Applied Nutrition</b>	Vs	<b>A.O., CPC, Bengaluru</b>
Opp. Circuit House, Near Ramashish Chowk, Industrial Estate, Hajipur, Bihar- 844102. (PAN: AAATI5053M)		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : None  
Revenue by : Shri Manab Adak, Sr. DR

Date of Hearing : 15.04.2026  
Date of Pronouncement : 15.04.2026

**ORDER**

**PER GEORGE MATHAN:**

This is an appeal filed by the assessee against the order of the Addl/JCIT(A)-1, Bengaluru [hereinafter referred to as the 'CIT(A)'] in appeal no.ADDL/JCIT(a)-1 BENGALURU/10045/2022-23 dated 29.03.2025 for the assessment year 2023-24.

2. None represented on behalf of the assessee and Shri Manab Adak, Sr. DR represented on behalf of the revenue.

3. A perusal of the facts in the present case shows that the CPC has denied the exemption and brought to tax the receipts of the assessee as

liable to tax. This is not permissible. If at all the CPC desires to deny the exemption, then the income of the assessee would have been considered as business income and in P&L A/c made and calculated which admittedly cannot be done in intimation u/s 143(1) of the Act. The disallowance of the entire application of income in an intimation u/s 143(1) is not an adjustment which is provided for in the provisions of section 143(1). This being so, it is noticed that the adjustment as done by the CPC is beyond the purview of provisions of section 143(1) and the same stands quashed.

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

***Kolkata, the 15<sup>th</sup> April, 2026.***

Sd/-

**[Laxmi Prasad Sahu]**

लेखा सदस्य/Accountant Member

Sd/-

**[George Mathan]**

न्यायिक सदस्य/Judicial Member

Dated: 15.04.2026.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent –
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches