

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
'A' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं डॉ एम एल मीना, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**Dr. M.L. MEENA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2896/CHNY/2019  
निर्धारण वर्ष /Assessment Year: 2012-13

**Shri L. Nachiappan,**  
No.4,>NNL Building,  
Church First Street, T.T. Nagar,  
Karaikudi – 630 001.

**The Income Tax Officer,**  
v. Ward-2,  
Karaikudi

**PAN: AAXPN 9951G**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri G. Baskar, Advocate &  
Shri I. Dinesh, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri AR. V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 09.03.2022

घोषणा की तारीख/Date of Pronouncement

: 10.03.2022

**आदेश /O R D E R**

**PER BENCH:**

This appeal by the assessee is arising out of the order of the Learned Commissioner of Income Tax (Appeals)-1, Madurai in IA No.0016/2015-16 dated 20.08.2019 for the assessment year 2012-13. The assessment was framed by the ITO, Ward -2, Karikudi for the assessment year 2012-13 u/s. 143(3) of the Income Tax Act, 1961 (hereinafter 'the Act') vide order dated 31.03.2015.

2. At the outset, the Id.counsel for the assessee took us through Ground No.1.2 which reads as under:-

“1.2 The order of CIT(A) is a non-speaking order and is merely a reiteration of the Assessment Order with no individual findings and application of mind.”

3. The Id.counsel for the assessee took us through the findings of CIT(A) in para 6 which reads as under:-

“6. I have considered the written submission made by the authorized representative and the assessment order. The appellant has not produced any documentary either before Assessing Officer or before me that the lands in question were used for agricultural activity during two years preceding the date of acquisition. In my considered view, the appellant does not fulfill the conditions laid down u/s. 10(37) of the Income Tax Act and hence is found not to be eligible for exemption for the compensation receipts in respect of the compulsory acquisition of land made by NHAI. Hence, no interference is called for in the assessment order passed by the Assessing Officer. The grounds of appeal are not maintainable.

3.1 The Id.counsel for the assessee stated that the CIT(A) simpliciter reproduced the assessment order in para 5, but has not adjudicated the issue whether the assessee is eligible for exemption for the compensation receipts in regard to compulsory acquisition of land by National Highways Authority of India. The Id.counsel stated that entire details i.e., acquisition order, land records of revenue officer i.e., land acquisition officer, approvals and survey conducted by NHAI are filed before AO as well as CIT(A). The AO has completely discussed but reached to a wrong conclusion. He stated that CIT(A) has not at all

adjudicated the issue and simpliciter confirmed the action of AO. Hence, he requested that the matter may be restored back to the file of CIT(A). The Id.Senior DR could not controvert the arguments made by the Id.counsel for the assessee.

4. After hearing Id. Counsel for the assessee as well as Id. Senior DR, we noted that the CIT(A) has passed ex-parte order and that to a non-speaking order. Hence, we restore the matter back to the file of the CIT(A) for fresh adjudication and for passing a speaking order. This issue of assessee's appeal is set aside to the file of CIT(A) and allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 10<sup>th</sup> March, 2022 at Chennai.

Sd/-

(डॉ एम एल मीना)

**(Dr. M.L. MEENA)**

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह )

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 10<sup>th</sup> March, 2022

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                        |                          |                              |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT    | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF.            |