

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "B", BANGALORE**

Before Shri George George K, JM & Shri Laxmi Prasad Sahu, AM

ITA No.505/Bang/2022 : Asst.Year 2017-2018

Sri.Umesh B.Balikai House No.83, Nisarga Layout Sangallirayyanna Nagar Garnangatti Road Bhairideverkoppa, Hubli Karnataka - 580 025. PAN : AAWPU9797J.	v.	The Principal Commissioner of Income-tax Hubli.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by : Dr.Manjunath Karkihalli, CIT-DR

Date of Hearing : 20.07.2022	Date of Pronouncement : 20.07.2022
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ORDER

Per George George K, JM :

This appeal at the instance of the assessee is directed against the order of Principal Commissioner of Income-tax dated 30.03.2022 passed u/s 264 of the I.T.Act. The relevant assessment year is 2017-2018.

2. The grounds raised read as follows:-

“1. The order passed by the learned PCIT, Hubli is illegal, baseless and opposed to the facts of the case. Proper opportunity of being heard has not been given by said authority.

2. The assessee has received interest on enhanced compensation on compulsory acquisition which is part of compensation and is exempt from tax. Hence TDS made on the same to be refunded.

3. *The interest on enhanced compensation on compulsory acquisition is exempt from tax. However if it is treated as income then deduction u/s 57(iv) to the extent of 50% of the interest ought to have been given by the PCIT since interest related to more than 2 years.*

4. *The assessee prays leave to add any more grounds of appeal before or at the time of hearing.”*

3. At the very outset, we noticed that the appeal has been filed before the ITAT against the order passed u/s 264 of the I.T.Act. The order passed by the PCIT u/s 264 of the I.T.Act is not an appealable order before the ITAT u/s 253 of the I.T.Act. Therefore, we dismiss this appeal filed by the assessee as not maintainable. It is ordered accordingly.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 20th day of July, 2022.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 20th July, 2022.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The PCIT Hubli
4. The CCIT-1, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore