

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री संजय शर्मा, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND
HON'BLE SHRI SONJOY SARMA, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.585/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2017-18)

Dhankotti Ganesan No.219-A, Paper Mills Road, Perambur, Chennai – 600 011.	बनाम/ Vs.	ITO, Non-Corporate Ward-10(2), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AALPG-8849-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Assessee by	:	Ms. Sree Lakshmi Valli (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Revenue by	:	Ms. M.S. Deeeptha (JCIT) –Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	25-08-2022
घोषणा की तारीख / Date of Pronouncement	:	25-08-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 21-06-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) of the Act on 26-12-2019.
2. The grievance of the assessee is that the additional grounds and additional evidences as filed by the assessee were not considered by first appellate authority. The Ld. AR pleaded for consideration of the

same by Ld. CIT(A). The Ld. Sr. DR, on the other hand, submitted that the assessee failed to prove the claim of exemption u/s 10(37). Having heard rival submissions, the appeal is disposed-off as under.

3. The assessee received land acquisition compensation from National Highway Authority, Thiruvallur which the assessee claimed to be exempt u/s 10(37). However, the assessee did not file supporting evidences during assessment proceedings and accordingly, the compensation of Rs.6.85 Lacs was added to the income of the assessee. The Ld. CIT(A) confirmed the same.

4. We find that the assessee had filed petition for admission of additional grounds of appeal as well as additional evidences before Ld. CIT(A) which have remained to be considered by Ld. CIT(A) in the impugned order. Since the documents were never produced before any of the lower authorities, we restore the assessment to the file of Ld. AO for denovo adjudication with a direction to the assessee to substantiate its claim.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 25th August, 2022.

Sd/-
(SONJOY SARMA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 25-08-2022
EDN/-

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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