



॥ आयकर अपीलीय न्यायाधिकरण, रायपुर न्यायपीठ, रायपुर में ॥
IN THE INCOME TAX APPELLATE TRIBUNAL, RAIPUR BENCH, AT RAIPUR
BEFORE HON'BL SHRI RAVISH SOOD, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपीलसं. / ITA No.77/RPR/2020

निर्धारण वर्ष / Assessment Year : 2011-2012

Shri Loknath Sahu

Village Nandni Khundini,

Tehsil Dhamdha, Durg (C.G.) – 490036

PAN:CIHPS0454D

..... अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer-2(1),

Bhilai (C.G.)

..... प्रत्यर्थी / Respondent

द्वारा / Appearances

Assessee by : Shri R. B. Doshi

Revenue by : Shri Gitesh Kumar

सुनवाई की तारीख / Date of conclusive Hearing : 19/10/2022

घोषणा की तारीख / Date of Pronouncement : 26/12/2022

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

This appeal challenges the order of Commissioner of Income Tax (Appeals)-II, Raipur [for short "**CIT(A)**"] dt. 06/06/2020 passed u/s 250 of the Income-tax Act, 1961 [for short "**the Act**"], which ascended out of assessment order dt. 28/12/2018 passed u/s 143(3) by the Income Tax Officer 2(1), Bhilai [for short "**AO**"] for assessment year [for short "**AY**"] 2011-12.



2. The grounds raised for adjudication are;

1. In the facts and circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals) has erred in not deciding legal grounds set out at Serial No.1 and 2 in the appeal memo.

2. (a) In facts and circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals) has erred in sustaining addition of gross amount of Rs.1,48,17,750/-, (which is inclusive of Rs.29,33,750/- received through cheque) being consideration received on sale of agricultural land.

(b) In the facts and circumstances of the case the ld. Assessing Officer has erred in making addition of Rs.84,47,750/- as difference between sale consideration and registry value which was confirmed by ld. Commissioner of Income-tax (Appeals)

3. In facts and circumstances of the case and in law, the learned Commissioner of Income-tax (Appeals) has erred in sustaining addition of Rs.29,33,750/- out of Rs.43,83,750/- made by Ld. Assessing Officer.

4. The impugned order is bad in law and on facts.

5. The appellant reserves the right to add, amend, alter, omit or withdraw all or any of the grounds of appeal.

3. Before we could narrate the facts of the case, it is apt to state that, the learned representative for the assessee [for short "**AR**"], at the outset of hearing adverted to the grounds of appeal raised before the first appellate authority [for short "**FAA**"] (page 1 of



appellate order) entreated that, the Ld. CIT(A) did not dealt with the first two ground of appeal raised before him, and for the reason the appellant requested for remanding the file back to the **FAA**, which the learned departmental representative [for short **"DR"**] solidified and expressed his no objection, ergo without going into facts and merits of the case, we deem fit to remand the matter back to the file of Ld. **FAA** for the limited purpose of adjudication on the ground number 1 & 2 originally raised before him and as set in the impugned appellate order.

4. Resultantly, the appeal of the appellant assessee is ALLOWED FOR STATISTICAL PURPOSE in above terms.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this MONDAY 26th Day of December, 2022.

-S/d-

RAVISH SOOD
JUDICIAL MEMBER

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

पुणे / PUNE ; दिनांक / Dated : 26th Day of December, 2022.

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-II, Raipur (C.G.-India)
4. The CIT(A)-II, Raipur (C.G.-India)
5. DR, ITAT, Raipur Bench, Raipur.
6. गार्डफाइल / Guard File.

आदेशानुसार / BY Order,
वरिष्ठनिजीसचिव / Sr. Private Secretary
आयकरअपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.