

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष**  
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.210/Kol/2021  
Assessment year: 2016-17

Prabir Kr. Pal L/R. Indira Pal..... Appellant  
C/o S.N. Ghosh & Associates,  
Advocates, "Seben Brothers",  
P.O Buroshibtala, P.S Chinsurah,  
Dist-Hooghly, W.B - 712105.  
[PAN: AGQPP1392J]

vs.

PCIT, Kolkata-5, Kolkata..... Respondent

**Appearances by:**

None appeared on behalf of the appellant.

Shri Sudipta Guha, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 18, 2023

Date of pronouncing the order : March 15, 2023

**आदेश / ORDER**

**मनीष बोरड, लेखा सदस्य द्वारा / Per Manish Borad, Accountant Member:**

This appeal filed by the assessee pertaining to the Assessment Year (in short "AY") 2016-17 is directed against the revisionary order passed u/s 263 of the Income Tax Act, 1961 (in short the "Act") by Principal Commissioner of Income Tax [in short ld. "PCIT"] dated 04.03.2021.

2. The Registry has informed that the appeal is time-barred by 66 days. The assessee has not filed any application for condonation of delay. On perusal of the impugned order, we find that the same is dated 04.03.21. At that point of time, the country was facing through

Covid Pandemic and various restrictions for movement were made by the Government. The Hon'ble Supreme Court in the case of Suo moto Writ Petition (C) No. 3 of 2020 dated 10.01.2022 by which the period from 15.03.2020 to 28.02.2022 has been directed to be excluded for the purpose of limitation. Vide this order a further period of 90 days has been granted for providing the limitation from 01.03.2022. Considering the case of the assessee which falls under the limitation period, we hold that the assessee was prevented from sufficient cause for not filing the appeal in time. We thus condone the delay and admit the appeal for adjudication.

3. The case was called for. None appeared for the assessee. In the past, various notices have been served through RPAD but there is no compliance. We, therefore, deem it fit to hear this appeal with the assistance of ld. DR and the available records.

4. Though the assessee has raised four grounds of appeal but the solitary grievance is challenging the validity of order u/s 263 of the Act being bad in law.

5. We have heard the ld. DR and perused the records before us. We notice that the assessee is an individual. Income of Rs.4,29,900/- declared in the e-return filed for assessment year 2016-17 on 31.03.2017. After that the case was selected for scrutiny assessment. Ld. Assessing Officer dealt with the issue of sale of land and long-term capital gains incurred by the assessee and accepted the claim of the assessee and assessed the income at Rs.4,29,900/- i.e. the income shown by the assessee in the income-tax return. Subsequently, the ld. PCIT called for the assessment records and also gone through the

objections raised by the Revenue audit parties and came to the conclusion that the assessee has not disclosed the income from interest on LIC pension at Rs.1,36,151/- and also not disclosed the income from land acquisition at Rs.4,34,176/-. The assessee was issued show-cause notice u/s 263 of the Act for which there was no compliance.

Further, we notice that ld. PCIT examined the issue raised in the show-cause notice and observed that a TDS u/s 194LA of the Act at Rs.43,418/- was deducted on the payment of compensation on acquisition of land paid to assessee at Rs.4,34,176/-. The findings of the ld. PCIT given in para 6 of the impugned order states that the above referred two issues i.e. interest on LIC pension and interest from compensation from land acquisition has not been dealt by the Assessing Officer and has not raised any enquiry about the same.

We find merit in the finding of the PCIT since in the assessment order, there is no discussion about the above referred two incomes nor the assessee had filed any details before the ld. PCIT. Even, before us in the present appeal, no paper-book has been filed and the assessee has not appeared on any of the given dates which shows that the assessee has no material evidence to rebut the findings of the ld. PCIT. We, thus, considering the facts of the case, hold that the ld. PCIT rightly held the order of the Assessing Officer u/s 143(3) of the Act as erroneous and prejudicial to the interest of Revenue as the ld. Assessing Officer failed to examine the issue relating to interest on LIC pension and income from land acquisition. Thus, we confirm the order

of the ld. PCIT framed u/s 263 of the Act and dismiss all the grounds of appeal raised by the assessee.

6. In the result, the appeal of the assessee is dismissed.

**Kolkata, the 15<sup>th</sup> March, 2023.**

Sd/-  
[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य /Judicial Member

Sd/-  
[डॉक्टर मनीष बोरोड /Dr. Manish Borad]  
लेखा सदस्य /Accountant Member

Dated: 15.03.2023.

RS

*Copy of the order forwarded to:*

1. Prabir Kr. Pal L/R. Indira Pal
2. PCIT, Kolkata-5, Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches