

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Kul Bharat, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1589/Del/2023 : Asstt. Year: 2013-14

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| Bhoop Singh Yadav, House No. 30, Sector-15, Part-1, Gurgaon, Haryana-122001 (APPELLANT) | Vs | Income Tax Officer, Ward-1(3), Gurgaon, Haryana (RESPONDENT) |
| PAN No. ABVPY7060Q | | |

Assessee by : Ms. Anju Gupta, CA

Revenue by : Sh. Om Parkash, Sr. DR

Date of Hearing: 21.06.2023

Date of Pronouncement: 22.06.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by assessee against the order of Id. CIT(A)-1, Gurgaon dated 16.09.2016.

2. Delay condoned owing to the brain hemorrhage caused to the assessee which led to loss of consciousness for the longer period.

3. The issue of treatment of amount received u/s 28 of Land Acquisition Act, 1894 in case of compulsory acquisition of agricultural land was in the nature of interest income or part of enhanced compensation stands decided by the orders of the Tribunal in the case of Sh. Pranav Sharan in ITA No. 499/Del/2021, Ashwani Kumar in ITA No. 5074/Del/2012, Umang Sitani in ITA No. 3843/De/2018 **wherein it was held**

that the interest received u/s 28 is treated as part of compensation and hence not taxable. In the absence of any change in the judicial pronouncements, the appeal of the assessee is hereby allowed. It is also fact on record that the similar issue involved in the case of son of the assessee Sh. Dinesh Yadav stands allowed by the Revenue in the First Appellate proceedings.

4. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 22/06/2023.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 22/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR