

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A', NEW DELHI**

**Before Sh. C. M. Garg, Judicial Member**

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

**ITA No. 437/Del/2023 : Asstt. Year: 2019-20**

Income Tax Officer, Ward-3 Rohtak-124001 (APPELLANT)	Vs.	Arun Yadav S/o. Ramphal, Village-Balour Bahadurgarh, Haryana-124001 (RESPONDENT)
<b>PAN No.BDLPK6727M</b>		

**Assessee by : None**

**Revenue by : Sh. Kanv Bali, Sr. DR**

**Date of Hearing: 07.08.2023**

**Date of Pronouncement: 11.08.2023**

**ORDER**

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

The present appeal has been filed by the Revenue against the order of National Faceless Appeal Centre (NFAC), Delhi dated 22.12.2022.

2. None attended on behalf of the assessee.

3. We find that the Id. CIT(A) has rightly deleted the penalty levied by the AO on the grounds that the amount received by the assessee is an enhanced compensation on compulsory acquisition of agricultural land which is exempt u/s 10(37) of the Act. Since, the assessee do not have any taxable income, we hold that the penalty levied u/s 270A of the Act has been rightly deleted by the Id CIT(A).

4. In the result, the appeal of the Revenue is dismissed.

Order Pronounced in the Open Court on 11/08/2023.

Sd/-

**(C. M. Garg)**  
**Judicial Member**

**Dated: 11/08/2023**

\*Ajay Kumar Keot, 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**