

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.829/PUN/2024

निर्धारण वर्ष / Assessment Year : 2015-16

Pallavi Eknath Ghule, At Post Nanded, Nanded Phata, Sinhagad Road, Haveli Nanded, Pune 411 041 Maharashtra PAN : BSDPG3242C	Vs.	ITO, Ward-6(2), Pune
Appellant		Respondent

Assessee by : Shri Sharad A. Shah
Revenue by : Shri Abdesb Kumar Jha

Date of hearing : 13.06.2024
Date of pronouncement : 13.06.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Addl./JCIT(A)-1, Coimbatore dated 21.02.2024 for the assessment year 2015-16.

2. Brief facts of the case are that the appellant is an individual deriving Income from other sources, House Property etc. The Return of Income for the A.Y. 2015-16 was filed on 22.03.2017 declaring total income of Rs.77,280/- after claiming deduction u/s.54B of the Act. Against the said return of income, the assessment was completed by the Assessing Officer (AO) vide order dated 18.12.2017 passed u/s.143(3) of the Act at a total income of Rs.15,26,720/-. While doing so, the AO disallowed the claim of deduction u/s.54B amounting to Rs.14,49,444/-

on the ground that the assessee had not purchased the agricultural but a plot of land.

3. Being aggrieved, an appeal was filed before the CIT(A) who vide impugned order confirmed the action of the AO.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. The Id. AR submits that the CIT(A) though extracted the written submissions made by the assessee, had failed to dwell into those written submissions. Therefore, it is prayed that the matter may be remanded to the file of CIT(A).

6. On the other hand, the Id. Sr. DR has no serious objection for remand of the matter.

7. I heard the rival submissions and perused the relevant material on record. Considering the fact that the CIT(A) while dismissing the appeal of the assessee had not gone through the written submissions, I deem it appropriate to remit the matter to the file of CIT(A) and direct the CIT(A) to pass a speaking order by dwelling into the written submissions filed by the assessee. Needless to say, the assessee may be given due opportunity of being heard in accordance with law. I order accordingly.

8. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 13th day of June, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th June, 2024.

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.