



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK 'SMC' BENCH, CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.172/CTK/2024
Assessment Year : 2016-2017

Mahabir Guru, Barpalipara, Bolangir	Vs.	Addl/JCIT(A), Coimbatore
PAN/GIR No.AEVPG 6224 K		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Id Sr DR

Date of Hearing : 18/06/2024
Date of Pronouncement : 18/06/2024

ORDER

This is an appeal filed by the assessee against the order of the Id Addl/JCIT(A)-2, Coimbatore dated 13.2.2024 in Appeal No.CIT(A),Sambalpur/10099/2018-19 for the assessment year 2016-17.

2. None represented on behalf of the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. I have considered the submission of Id Sr. DR. A perusal of the order of the Id CIT (A) shows that the assessee was asked to produce the sale deed of the agricultural land, bank statement of IDBI, Sonapur Branch and

confirmation letter from buyer of the land. As per para 5.3 of the order of the Id CIT(A), it is noticed that the Id CIT(A) has taken into consideration the fact that the Assessing Officer has got confirmation from the purchasers of the land showing an amount of Rs.14,63,113/-, whereas the assessee has claimed Rs.42,00,000/- as exempt income from sale of agricultural land. Admittedly, no evidence in regard to the claim of Rs.42,00,000/- was produced before the Assessing officer. A perusal of the assessment order also shows that show cause notices were issued to the assessee but the assessee has not given any reply. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard.

4. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 18/06/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 18/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Mahabir Guru,
Barpalipara, Bolangir
2. The Respondent: Addl/JCIT(A), Coimbatore
3. Pr.CIT, Sambalpur
4. DR, ITAT, Cuttack
5. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack