

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.760/Bang/2024
Assessment Years : 2015-16

Pongianna Gounder, Mani Gounder, 39, Chinnamuthu 3 rd Street, E.K Valalsu, Erode-638 004. PAN – BNPPM 2743 B	Vs.	The Asst. Commissioner of Income Tax, Central Circle- 2(4), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Sreedhar, Advocate
Revenue by	:	Shri Chinmay Aanad Jain, JCIT (DR)

Date of hearing	:	01.07.2024
Date of Pronouncement	:	04.07.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the CIT(A)-15, Bangalore dated 22/03/2024 in DIN No. ITBA/ APL/ M/250/2023-24/1063189833(1) for the assessment year 2015-16.

2. The only issue raised by the assessee is that the Id. CIT(A) erred in confirming the addition made by the AO for Rs. 6,61,851/- ignoring the fact that the same was shown in the Income-tax return for the assessment year 2013-14.

2.1 The assessee in the statement furnished u/s 132(4) of the Act had admitted an income of Rs. 6,61,852/- (Rs. 13,23,705/- minus expenses of Rs. 6,61,853) on account of compensation received but the same was not disclosed in the Income-tax return. Therefore, the AO added the same to the total income of the assessee, which was subsequently confirmed by the Id. CIT(A) by observing as under:

“4.2 The only claim of the appellant is that, the said land forms part of the acquired by the Government and the same has been accepted as exempt in A.Y 2013-14. Other than this, no evidence whatsoever has been adduced to support this claim. Since, no evidences have been filed either during the assessment proceedings or during the course of appellate proceedings, this addition is sustained. Therefore, this grounds of appeal is dismissed.”

3. Being aggrieved by the order of the Id. CIT(A), the assessee is in appeal before us.

4. The Id. AR before us contended that the impugned income in dispute has already been disclosed in the Income-tax return for the assessment year 2013-14 and, therefore, the same cannot be made subject to the addition in the year under consideration. However, the Id. AR fairly agreed that the matter can be set aside to the file of the AO for necessary verification and fresh adjudication as per the provisions of law.

4.1 On the other hand, the Id. DR did not raise any objection if the matter is set aside to the file of the AO for necessary verification and fresh adjudication as per the provisions of law.

5. We have heard the rival contentions of both the parties and perused the materials available on record. It is the settled position of law that an income cannot be taxed twice unless the provisions of law warrant so. In the present case, if the income has already been shown by the assessee in the assessment year 2013-14, then the same cannot

be made subject to the addition in the year under consideration unless it is deleted in that year. However, we note that Id. CIT(A) sustained the addition in the year under consideration in the absence of necessary evidence. Thus, in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to produce the necessary evidence before the AO in support of his contention that the income has already shown in the assessment year 2013-14, which also been accepted by the Revenue. Hence, we set aside the issue to the file of the AO for necessary verification and fresh adjudication in the light of the above stated discussion and as per the provisions of law. Thus, the appeal filed by the assessee is hereby allowed for statistical purposes.

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

Order pronounced in court on 4th day of July, 2024

Sd/-

(Prakash Chand Yadav)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore,
Dated, 4th July, 2024

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore