

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 809/Kol/2024
Assessment Year: 2020-21

Swarup Das (PAN: ADFPD 9019 G)	Vs.	ITO, Ward-50(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	09.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	24.10.2024
For the Appellant/ निर्धारिती की ओर से	Shri Sunil Surana, FCA
For the Respondent/ राजस्व की ओर से	Shri Nicholas Murud, Addl. CITDR

ORDER / आदेश

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the “Ld. CIT(A)”) dated 22.03.2023 for the AY 2020-21.

2. At the outset, we observe that the assessee has challenged the ex-parte order passed by the Ld. CIT(A) without giving any hearing thereby violating the principles of natural justice and fair play. After perusing the facts on record, we note that the AO

has made addition of Rs. 27,44,000/- which represented the profit on sale of land which was claimed by the assessee as exempt on account of land being agricultural. The Counsel of the assessee has furnished a certificate form the local Panchayat to the effect that the distance of land is more than 8 km form the local limits of the city and accordingly the said land is not liable to be taxed under the Income Tax Act. We note that the said facts were not before the authorities below and were not examined at all, Therefore, we are restoring the issue back to the file of AO with the direction to examine the same and decide the issue afresh accordingly.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order is pronounced in the open court on 24th October, 2024

Sd/-

Sd/-

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 24th October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Swarup Das, 24, Santi Niwas, Tustu Babu Road, Kancharapara, North 24 Parganas-734145
2. Respondent – ITO, Ward-50(1), Kolkata
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata