

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.1857/Del/2024
[Assessment Year: 2016-17]**

IYAJOO, C/o-Sanjeev Anand and Associates, 136, Navyug Market, Uttar Pradesh-201001	Vs	Income Tax Officer, Gautambudh Nagar, Aayakar Bhawan, A-2D, Sector-20, Uttar Pradesh-201301
PAN-AEOPI6081F		
Assessee		Revenue

Assessee by	Shri Sumit Gupta, CA
Revenue by	Shri Sanjay Kumar, Sr. DR

Date of Hearing	14.10.2024
Date of Pronouncement	14.10.2024

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the order dated 17.11.2022 of the National Faceless Appeal Centre, Delhi, relating to Assessment Year 2016-17.

2. The grounds of appeal raised by the assessee reads as under:-

1. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in framing the impugned reassessment order u/s 144 of the Income Tax Act, 1961*

2. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.25,17,930/- by recording incorrect facts and findings and without observing the principle of natural justice.*

3. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in*

confirming the addition of Rs. 25,17,930/-when interest on compensation awarded under section 28 of the Land Acquisition Act is exempt under section 10(37) of the I. T. Act, 1961.

4. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts of the case in not reversing the action of Ld. AO in charging interest u/s 234A and 234B of the Act.

3. There is a delay of 459 days in filing of the appeal by the assessee before the Tribunal. In this regard, the assessee has filed an affidavit dated 19.04.2024 and an application dated 19.04.2024 submitting as under and requested to condone the delay:-


AFFIDAVIT


Before,
The Asstt. Registrar,
Hon'ble Income Tax Appellate Tribunal,
New Delhi

I, Iyazool S/o Sh. Abdul Munaf R/o Karrala Khbaspur PO NESZ, Phase-2, Sector-80, Noida, Gautambudh Nagar-201301 do hereby declare and affirm as under :-

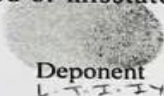
1. That the appeal orders for A.Y. 2016-17 was made through faceless and I was not aware that orders have been passed by Ld. CIT (Appeals) on 17.11.2022.
2. That I am illiterate and came to know about the orders of CIT(Appeals) on 10.04.2024.
3. That the delay in filing the documents in your office by 460 days may please be condoned.
4. That the contents of para 1 to 3 are true & correct to the best of my knowledge and belief.


Signed this 19th day of April 2024 at Noida

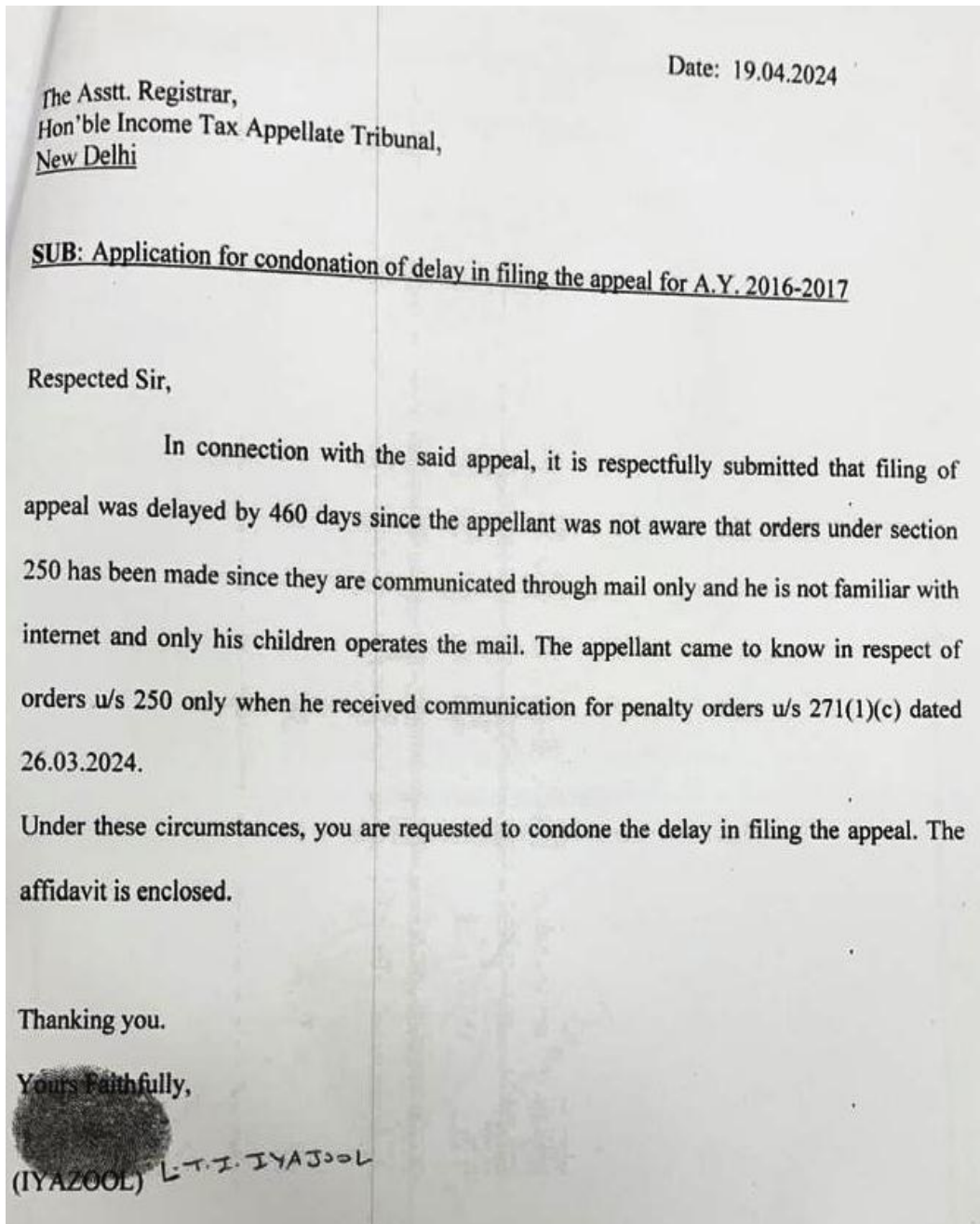



 L.T.I. IYAZOOL
 Deponent

Verification
It is hereby confirm that the above facts are true and correct to the best of my knowledge and belief and nothing has been concealed or misstated therein.


 Deponent
 L.T.I. IYAZOOL

ATTESTED

 Smt. MANOJ CHOUDHARY
 Advocate & Notary
 Govt. of India
 29/04/24



3.1. On the other hand, the Id. DR opposed the request for above condonation.

3.2. We have considered the submission made by the assessee for the condonation of the delay in filing of the appeal. The assessee is an illiterate person and his explanation that he was not familiar with the scheme of faceless assessment and therefore there was a delay in filing

the appeal, appears to be *bona fide* and reasonable. Considering these facts, we hereby condone the delay and admit this appeal for hearing.

4. Brief facts of the case:- The assessment in this case was passed u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by treating an amount of Rs.25,17,933/- being 50% of interest of enhanced compensation of Rs.50,35,866/- received by the assessee from New Okhla Industrial Development Authority (NOIDA) on which TDS amounting to Rs.5,03,587/- was deducted, which was reflected in Form No.26AS of the assessee.

4.1. Against the said order, the assessee filed an appeal before the Ld. CIT(A), which again was dismissed *ex-parte*. However, the Ld. CIT(A) did not adjudicate the matter on merits.

5. Against the said order, the assessee is in appeal before us.

6. The Ld. AR submitted that the assessee was an illiterate person and could not represent his case before the Ld. CIT(A) due to his ignorance and not too being familiar with the income tax proceedings. It was further submitted that there was more than one claimant in respect of the interest on enhanced compensation amounting to Rs.50,35,866/- for which the assessee requested that the case may be set-aside to the file of the Ld. CIT(A) for giving an opportunity to the assessee to explain the facts before him.

7. We have heard both the parties and perused the materials available on record. Considering the entire facts in perspective in order to subserve the interests of natural justice and to provide an opportunity to the

assessee to effectively represent his case, the order of learned CIT(A) is set aside and the matter is restored to the file of Ld. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 14th October, 2024.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Dated 14.10.2024.

Shekhar

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi,