

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'B', कोलकाता  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**Before Shri Sanjay Garg, Judicial Member and Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No.1751/Kol/2024**  
**Assessment Year: 2021-22**

**Gopal Pradhan** ..... **Appellant**  
**24<sup>th</sup> Mile Daleeppedong, Pedong, S.O. Pedong,**  
**Khasmahal, Darjeeling-734311.**  
**(PAN: AMKPP7088F)**

**vs.**

**ITO, Ward 3(4), Kalimpong.** ..... **Respondent**

**Appearances by:**

Shri Giridhar Dhelia, Advocate appeared on behalf of the Appellant.

Shri P. P. Barman, Addl. CIT, Sr. DR appeared on behalf of the Respondent

Date of concluding the hearing :October 21, 2024

Date of pronouncing the order :October 21 , 2024

**आदेश / ORDER**

**Per Sanjay Awasthi, Accountant Member :**

The captioned appeal has been preferred by the assessee against the order dated 27.06.2024 of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as the "Ld. CIT(A)"] for Assessment Year 2021-22.

2. The assessee in this appeal has raised the following grounds of appeal:

*"1) For that the Order dated 27-06-2024 passed by the Ld. CIT (Appeals), NFAC, Delhi under section 250 of the Income Tax Act is bad in law as well as on facts and hence the same be quashed and/or set aside.*

*2) For that the Order passed by the Ld. CIT (Appeals), NFAC-Delhi by not considering the submissions made by the appellant regarding deposit of Rs. 16.00 Lacs into bank is against the principles of natural justice and hence the order so passed to be quashed and/or set aside.*

*3) For that the Order passed by the Ld. CIT (Appeals), NFAC, Delhi failed to consider the fact that the compensation received by the "assessee" is exempt*

*receipt u/s 10(37) read with 2(14)(iii) and not considering the same by CIT(A) NFAC is bad in law and facts to be quashed and/or set aside.*

*4) The order of CIT(A) was passed ex-parte so I could not claim the deduction u/s 54/54F also.*

*5) The appellant craves leave to produce additional evidences in terms of Rule 29 of the Income Tax (Appellate Tribunal) Rules 1963.*

*6) The appellant craves leave to press new, additional grounds of appeal or modify, withdraw any of the above grounds at the time of hearing of the appeal.”*

3. At the outset, Ld. Counsel for the assessee has submitted that the assessee is an illiterate person. That the assessee's land was acquired by the government under compulsory acquisition and that the consideration received therefrom was exempt from taxation. That there was an another addition of Rs. 16 lakh of cash deposit. That the aforesaid cash deposit was out of known source of income that the assessee, however, could not present his case before the AO as the assessee was not conversant with the nitty gritty of the income tax assessment procedure. That during the appellate proceedings before the Ld. CIT(A) the assessee not keeping good health as the kidney of the assessee was transplanted. The Ld. Counsel for the assessee submitted that in the interest of justice the assessee may be given an opportunity to present his case before the AO. The Ld. DR has not objected to the same.

4. Considering the above submissions and impugned order of the Ld. CIT(A) matter is restored to the file of the AO for fresh adjudication. Needless to mention here that the assessee may file required details before the AO as and when called for by the AO in the assessment proceedings. With the above observation, the appeal of the assessee is treated as allowed for statistical purposes.

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

Order is pronounced in the open court.

Sd/-  
**[Sanjay Garg]**  
न्यायिक सदस्य/Judicial Member

Sd/-  
**[Sanjay Awasthi]**  
लेखा सदस्य/Accountant Member

Dated: 21.10.2024.

*JD Sr. P.S*

*Copy of the order forwarded to:*

1. **Appellant – Shri Gopal Pradhan**
2. **Respondent – ITO, Ward-3(4), Kolkata.**
3. **CIT(A), NFAC, Delhi**
4. **Pr. CIT**
5. **CIT(DR),**

**BY ORDER,**

**Assistant Registrar  
ITAT, Kolkata**