

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : H : NEW DELHI

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

ITA No.835/Del/2024
Assessment Year: 2013-14

Tejpal Singh Yadav,
S.O. Bhora,
Near Mata Mandir,
Village-Rasulpur,
Newada Sector-62,
Noida (Uttar Pradesh) – 201 301.

Vs ITO,
Ward-3(5),
Noida.

PAN: ALPPT8514N

(Appellant)

(Respondent)

Assessee by	: Shri Satyajeet Goel, CA
Revenue by	: Shri Amit Katoch, Sr. DR
Date of Hearing	: 28.10.2024
Date of Pronouncement	: 06.11.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 26.12.2023 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal Nos.NFAC/2012-13/10169787 arising out of the appeal before it against the order dated 31.03.2022 passed u/s 147 r.w.s. 144 r.w.s.144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by

the National Faceless Assessment Centre, Delhi (hereinafter referred to as the Ld. AO).

2. On hearing both the sides, we find that the assessment order was passed u/s 147 r.w.s. 144 of the Act and the order of the ld. First Appellate Authority is also ex parte. We find that following the decision in *Multiplan India (P) Ltd., 38 ITD 320*, in para 8.3, the CIT(A) mentions that the appeal of the assessee is liable to be dismissed for want of prosecution. However, the CIT(A) had also sustained the addition on merits.

3. We find that the issue primarily involved in the case of the assessee is treatment required to be given to the amount received by the assessee in the form of interest on compensation/enhanced compensation received from Noida Authority in lieu of the acquisition of landholding of the assessee by the said authority. The issue also concerns the FDRs created by the assessee which the ld. AR has submitted that same was out of the compensation proceeds only. Ld. AR has tried to distinguish the judgment of the Hon'ble Punjab & Haryana High Court in the case of *Mahender Pal Narang vs. CBDT, CWP No.17971 of 2019, order dated 19.02.2020*, which is relied by the ld. CIT(A). As the issue requires verification of facts about the heads under which the assessee had received the compensation or sources of creation of FD, we find it an appropriate case to restore the issue for a fresh determination by the AO. Accordingly setting aside the assessment order the issue on merits is restored with the AO for afresh

determination. Needless to say, adequate opportunity of hearing shall be given to the assessee.

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

Order pronounced in the open court on 06.11.2024.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Dated: 06th November, 2024.

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Copy forwarded to:

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

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi