

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

**BEFORE SH.S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.1678/Del/2024
Assessment Year: 2020-21

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| Ranjeet Singh VPO Machghar, Ballabgarh, Faridabad 121004 PAN No.AEZPS4772C | Vs. | Income Tax Department Faridabad |
| (APPELLANT) | | (RESPONDENT) |

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| Appellant by | Sh. Shyam Sunder Mangla, CA |
| Respondent by | Sh. Anirudh Saran Singh, Sr. DR |

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| Date of hearing: | 05/11/2024 |
| Date of Pronouncement: | 12/11/2024 |

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of the CIT(A)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "NFAC"] vide order dated 19.02.2024 pertaining to A.Y. 2020-21 pertaining to arises out of the assessment order dated 26.08.2022 under section 143(3) read with section 144B of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. The assessee has raised following grounds of appeal :-

1. *That having regards to the facts and circumstances of the case, the ld. CIT(A) has erred in confirming the addition of Rs.1,42,15,095/- by applying section 56 (ii) of the income tax act for interest on enhanced compensation.*

2. *That having regards to the facts and circumstances of the case, the Ld. CIT(AO) has erred in not applying the provisions section 96 of Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013. For Income Tax Liability.*

3. *That having regards to the facts and circumstances of the case, the Ld. CIT(A) has erred in serving the notice of hearing on the proper email id.*

4. *That the ld. CIT(A) has not afforded proper opportunity to the appellant to explain the matter and whole order is arbitrary and against the principles of natural justice.*

5. *That in any view of the matter and in any case the order under appeal is bad in law and against the circumstances of the case.*

3. The brief facts of the case are that the assessee is residing in village Machgar from 100 years or more and his age is 80 years. The assessee is an agriculturist and inherited land from his parents as an agricultural property. The land of the

assessee was acquired by the Government and the assessee had received enhanced compensation of Rs.4,37,15,193/- including interest thereon amounting to Rs.2,84,30,196/-.The assessee has filed his return of income for AY 2020-21 declaring total income of Rs.13,02,560/-.The case was selected for Limited scrutiny under CASS by issuing the notice u/s. 143 (2) of the Income Tax Act, 1961 by NFAC, Delhi on 29.06.2021, on order to examine the issues in respect of “deduction from Income from Other Sources”. The AO has considered the reply filed by the assessee and completed the assessment with assessed income of Rs.1,55,17655/- by added the fifty percent of interest on enhanced compensation amounting to Rs. 14215095/-.

4. Aggrieved by the order of the assessing officer the assessee has filed the appeal before the Ld CIT(A) who vide his order dated 19.02.2024 dismissed the appeal. Aggrieved by the order of the Ld CIT(A) the assessee is in appeal before us.

5. The Ld. AR has submitted that the email id updated as hemanttonger07@gmail.com during filing of appeal before the Ld.CIT(A) in personal information on form 35. The notice was not served on email id as mentioned in form 35, screen shot of the same is enclosed with the written submission. However, the first appellate authority has sent notice under section 250 dated

16.01.2024, 25.01.2024 and 05.02.2024 on wrong email id i.e. ssmangla7@gmail.com, screen shot of the same is also submitted. All the notices were sent to wrong email address. Accordingly, Ld. AR has requested that the matter may be remitted before the Ld CIT(A) to give an opportunity to represent the case before him.

6. The Ld. DR has fairly conceded to this.

7. We have heard the rival arguments and perused the material available on record. In view of the above submissions made by the Ld. AR, it seen that the notices were not issued on the updated email address, therefore, in the interest of justice and fair play we restore the appeal to the files of the CIT(A). The CIT(A) is directed to decide the appeal after affording a reasonable and adequate opportunity of being heard to the assessee.

8. In the result the appeal of the assessee is allowed.

Order pronounced in the open court on 12.11.2024.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

NEHA, Sr. PS
Date:-.11.2024

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER