

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos.942 & 943/KOL/2024  
(Assessment Year: 2020-21)**

**Sankar Saha**  
41, Nainan Para Lane,  
Baranagar, Kolkata-700036  
West Bengal

**(Appellant)**

**ITO, Ward 43(1)**  
3, Government Place (West),  
Kolkata-700001, West Bengal

**Vs.**

**(Respondent)**

**PAN No. AZOPS3024R**

**Assessee by** : Shri Manish Tiwari, AR  
**Revenue by** : Shri Jitendra Kantilal Surti, DR

**Date of hearing:** 03.12.2024  
**Date of pronouncement :** 16.12.2024

**ORDER**

**Per Rajesh Kumar, AM:**

These are appeals preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 05.03.2024 for the AY 2020-21.

**ITA No.942/KOL/2024**

02. The assessee challenged the order passed by Id. CIT (A) confirming the addition of ₹21,39,375/- as made u/s 56(2)(X) of the Act by the Id. AO being difference between the purchase price of land and valuation as per stamp duty authority valuation.
03. At the outset, we note that the proceeding before both the lower authorities have attained finality, *ex-parte when the assessee failed to*

made compliance to the various notices issued by these respective authorities. The issue involved in the present appeal is against the confirmation of addition made on account of purchase price of land being lower than the value as per stamp duty valuation authority. In our opinion, the issue required verification at the end of the Id. AO and if need be the reference to DVO may be made. Accordingly, we restore the issue back to the file of the Id. AO with a direction to decide the same *denovo* after reasonable opportunity of being heard to the assessee.

### **943/KOL/2024**

04. The assessee has challenged the appellate order confirming the imposition of penalty of ₹3,37,742/- u/s 270A of the Act.
05. We note that this penalty has been initiated in reference to ex-parte order passed u/s 144 of the Act in ITA No. 942/KOL/2020, which has been restored by us to the file of the Id. AO for denovo adjudication supra. Accordingly, this appeal of the assessee is also restored to the file of the Id. AO for fresh adjudication.
06. In the result, both the appeals are allowed for statistical purposes

Order pronounced in the open court on 16.12.2024.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated:16.12.2024

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata