

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

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.3891/DEL/2023
(Assessment Year: 2018-19)**

Pawan Kumar,
HN-24/4, DERA Begampura,
VPO – Gudha, Tehsil Gharaunda,
Karnal – 132 114 (Haryana).

vs.

Income Tax Officer,
Karnal.

(PAN : BOQPK1912N)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing : 11.02.2025

Date of Order : 11.02.2025

ORDER

PER S.RIFAUR RAHMAN,AM:

1. This appeal has been filed by the assessee against the order of ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi dated 26.10.2023 for the Assessment Year 2018-19.
2. None appeared on behalf of the assessee from the date of first posting on 27.03.2024 and subsequently several hearing dates were given but none appeared on behalf of the assessee. We proceeded to adjudicate the issue with the assistance of ld. DR of the Revenue.

3. Considered the submissions of the ld. DR of the Revenue and we observed that the issue under consideration is relating to compensation received under section 28 of the Land Acquisition of the Act and the issue under consideration is squarely covered against the assessee by the Hon'ble High Courts of Delhi as well as Punjab & Haryana in the cases of Principal Commissioner of Income-tax 10 v. Inderjit Singh Sodhi (HUF) reported in [2024] 423 ITR 13 (Delhi) and Mahender Pal Narang [2021] 415 ITR 13 (P & H) & Puneet Singh (2019) 415 ITR 215(P&H). The above said decisions are pronounced by the Hon'ble High Courts after the amendment of section 56(2)(vii) r.w.s. 57 (4) of the Income-tax Act, 1961 (for short 'the Act') Therefore, respectfully following the above decision, we are inclined to dismiss the grounds raised by the assessee. Accordingly, the appeal of the assessee is dismissed.
4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on this 11TH day of February, 2025 after the conclusion of hearing.

**Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 11.02.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)-3, Lucknow.
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI