

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: "SMC" NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.8618/Del/2025  
Assessment Year: 2015-16

Sh. Jugraj Singh Chauhan, House No. 7, Village Mamura, Sector-66, Gali No. 6, Noida	<b>Vs.</b>	Income Tax Officer, Sector-24, Noida
<b>PAN: ACQPC7209M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Aman Singh, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

**ORDER**

This assessee's appeal for assessment year 2015-16, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1081125893(1), dated 24.09.2025 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. For the reasons stated in the assessee's condonation petition attributing delay for 20 days to the circumstances beyond its

control, we quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC) to condone the delay.

3. It emerges during the course of hearing that the learned CIT(A)/NFAC has refused to condone delay of 1843 days in filing of the assessee's lower appeal instituted on 18.01.2025 against the Assessing Officer's assessment framed on 03.12.2019, thereby holding that the same had not been explained in light of the justifiable reasons. That being the case, we hereby quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), settling the issue long back that all such technical aspects must make way for the cause of substantial justice. Accordingly, the delay caused in filing the appeal before the CIT(A)/NFAC is condoned.

4. Now comes the sole substantive issue between the parties wherein both the learned lower authorities have assessed the assessee's enhanced land acquisition compensation interest under section 28 of the Land Acquisition law; amounting to Rs.67,55,233/- as assessable under section 56(2)(viii) r.w.s. 57(iv) of the Act.

5. That being the case, I find that the instant issue of assessment of enhanced land acquisition compensation interest is indeed a highly debatable one wherein one set of judicial precedents in *Movaliya Bhikhubhai Balabhai Vs. ITO* (2016) 388 ITR 343 (Guj.), *Rupesh Rashmikant Shah Vs. Union of India* (2019) 108 taxmann.com 181 (Bom) and *Anvar Ali Poolakkodan Vs. ITO* (2025) 173 taxmann.com 633 (Ker.) have decided the same in assessee's favour whereas hon'ble Delhi high court in *PCIT Vs. Inderjit Singh Sodhi HUF* (2024) 161 taxmann.com 301 (Del.) and hon'ble Punjab and Haryan high court in *Mahender Pal Narang Vs. CBDT* (2020) 423 ITR 13 (P&H) have adjudicated the same in the department's favour. No valuable guidance is stated to have come from hon'ble jurisdictional High Court at Allahabad. I thus quote *CIT Vs. Vegetable Products Ltd.* (1973) 88 ITR 192 (SC) to decide his sole substantive grievance in assessee's favour in such a factual backdrop.

6. This assessee's appeal is allowed.

***Order pronounced in the open court on 21<sup>st</sup> January, 2026***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 10<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi