

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, 'SMC' DEHRADUN  
BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 46/DDN/2026 ( A.Y 2020-21)**

Arjun Singh Haripura No. 4, Dineshpur, Uddham Singh Nagar, Uttarakhand <b>PAN: BHJPS5228R</b> <b>(APPLICANT)</b>	Vs	Income Tax Officer, Ward 2(2)(4), Bajpur, UK Uttarakhand <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Sh. Upendra Singh Negi, CA</b>
<b>Respondent by</b>	<b>Sh. Amar Pal Singh, Sr. DR</b>

<b>Date of Hearing</b>	<b>06.04.2026</b>
<b>Date of Pronouncement</b>	<b>15.04.2026</b>

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 27/11/2025 for the Assessment Year 2020-21.

2. Brief facts of the case are that, an assessment order came to be passed on 06/12/2024 under Section 147 r.w. Section 144B of the Income Tax Act, ('Act' for short) by making an addition of Rs. 28,85,000/- u/s 56(2) (x) of the Act. Aggrieved by the assessment order dated 06/12/2024, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 27/11/2025, dismissed the Appeal filed

by the Assessee. Aggrieved by the order of the Ld. CIT(A), Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the invocation of provision of Section 56(2)(x) of the Act is erroneous as the same is not applicable. Considering the fact that the subject land being rural agricultural land. Further submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee. Thus, sought for allowing the Appeal.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard the Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the order impugned has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Before us, Assessee has produced certain documents to prove that provision of Section 56(2)(x) of the Act is not applicable. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of justice, we remand the matter to the file of

the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee. Assessee is at liberty to produce all documents in support of his claim and if such documents are produced before the CIT(A) the same shall be considered in accordance with law.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

**Order pronounced in the Open Court on this 15<sup>th</sup> Day of April, 2026**

**Sd/-**  
**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Dated: 15/04/2026

*R. Naheed \**

**Sd/-**  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI