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IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI YOGESH KUMAR US, JUDICIAL MEMBER

	ITA NO. 1675/Del/2023	
	A.YR. : 2018-19	
JAI PARKASH, BHATTU ROAD, NEAR ANAJ MANDI, FATEHABAD – 125050 HARYANA (PAN: AMYPK5328D)	VS.	PRINCIPAL COMMISSOINER OF INCOME TAX, ROHTAK
(APPELLANT)		**(RESPONDENT)**

Appellant by : Shri Lalit Mohan, CA
Respondent by : Shri Waseem Arshad, CIT(DR)

Date of hearing : 08.04.2024
Date of pronouncement : 15.04.2024

ORDER

PER SHAMIM YAHYA, AM :

The Assessee has filed the Appeal against the Order of the Ld. Pr. CIT, Rohtak dated 27.3.2023 passed u/s. 263 of the Income Tax Act, 1961 (hereinafter referred as Act), relating to assessment year 2018-19 on the following grounds:-

1. That order dated 27.3.2023 u/s. 263 of the Act by Ld. PCIT, Rohtak has been made without satisfying the statutory pre conditions contained in the Act and is therefore without jurisdiction and thus, deserves to be quashed as such.
2. That initiation of proceedings u/s. 263 of the Act on the basis of proposal of Ld. AO is void-ab-initio therefore both initiation and consequent order u/s. 263 of the Act without jurisdiction and thus, deserves to be quashed as such.

3. That initiation of proceedings u/s. 263 of the Act on the basis of unsigned show cause notice by Ld. PCIT, Rohtak is void ab initio therefore both initiation and consequent order u/s. 263 of the Act without jurisdiction and thus, deserves to be quashed as such.
4. That the Ld. PCIT has failed to appreciate that once the AO on examination of the fact on record and after making all possible enquiries had accepted claim of the appellant then such an order of assessment could not be regarded as erroneous in as much as prejudicial to the interest of revenue merely because the Ld. CIT had a different opinion and that too, without having established in any manner that, view adopted by the Ld. AO was an impossible or unsustainable view.
5. That the Ld. PCIT has failed to appreciate that action u/s. 263 of the Act is otherwise too inapplicable on the factual matrix of the facts of the instant case since it is not a case of "lack of enquiry" or "lack of investigation" and therefore the invocation u/s. 263 of the Act is not in accordance with law.
6. That further more the Ld. PCIT has proceeded to set aside the order on mere speculation, generalized observations, theoretical allegations and assertions, without there being any supporting evidence and is therefore not in accordance with law.
7. The findings of the Ld. PCIT that "the AO had passed the order dated 4.12.2020 in a very casual manner without due diligence and without conducting proper enquiries and verification which should have been made with respect of amended provisions of the Finance Act, 2015 and binding decision of Jurisdictional Hon'ble Punjab & Haryana High Court and Hon'ble Apex Court on the taxability of interest on enhanced compensation is factually incorrect, legally misconceived, contrary to the facts on record and wholly untenable.
8. That even the conclusion that "interest on enhanced compensation during the assessment year under consideration ought to be treated as income from other sources u/s. 56(2)(viii) of the Act" is not based on correct appreciation of facts and therefore untenable.
9. That the Ld. PCIT has also failed to appreciate that, u/s. 263 of the Act, an order of assessment cannot be set aside to simply to make further enquiries and thereafter pass fresh order of assessment and as such, impugned order is contrary to law and hence, unsustainable.

2. Briefly stated, the assessee is an individual and filed his return of income at Rs. 4,65,420/- on 28.08.2009 wherein he claimed refund of the TDs amount of Rs. 11,24,214/- received as enhanced compensation after the compulsory acquisition of his agriculture land. In the return of income in Schedule EI, he has claimed interest income of Rs. 1,12,42,410/- as exempt. The case of the assessee was selected through CASS for verification of the following issues viz. Deductions from Income from other sources; reduction of income in revised return and claim of refund and refund claim. The AO completed the assessment u/s. 143(3) r.w.s. 143(3A) & 143(3B) of the Act on 04.12.2020 on the returned income.

3. In exercise of power vested under him under section 263 of the Act the Ld. PCIT perused and examined the records and observed that the AO has completed the assessment without carrying out necessary enquiry which he had carried out in respect of tax treatment of interest received on compensation. He noted that as per the provisions of section 263, if an order is passed without proper enquiry it will be held as erroneous. Accordingly, a notice u/s. 263 of the Act had been issued on 16.1.2023, mentioning instances of failure on the part of the AO in not making enquiry regarding applicable decisions on taxability of interest on enhanced compensation, as envisaged under the said provision and requested the assessee to show cause as to why the assessment made for AY 2018-19 vide order dated 4.12.2020 u/s,. 143(3) r.w.s. 143(A), 143(B) & 143(3B) should not be envisaged by invoking the Provisions of Section u/s. 263 of the Act. Accordingly, show cause notice u/s 263 dated 16.1.2023; 07.2.2023 & 20.2.2023 were issued to the assessee and in response to the same the assessee filed its reply dated 27.2.2023 before the Ld. PCIT. The reply was not acceptable to the ld. PCIT who held in paras 5.1 to 7 of his order dated 27.3.2023 as under by setting aside the assessment order with a direction to AO to pass an order afresh, after due consideration of the facts and in accordance with law after requisite enquiries and proper verification with regard to issues mentioned above, in accordance with law.

> *"5.1 I have carefully examined the facts of the case and it is evident that the assessee has received interest on enhanced compensation during the assessment year under consideration which ought to be treated as "income from other sources" and should have been taxed accordingly, under the head "income from other sources" by way of amendment introduced through Finance (No. 2) Act, 2009 w.e.f. 01.04.2010. For the taxing treatment of interest on compensation / enhanced compensation, special provisions has been made by way of Finance (No. 2) Act, 2009 by introducing a clause (viii) in sub-section 2 of section 56, clause (iv) in section 57 and clause (b) in Section 145A*

w.e.f. 01.04.2010. From the assessment year 2010-11 onwards, the amount of compensation or enhanced compensation is taxable as "income from other sources" after allowing deduction of a sum equal to 50% of such income in the year of receipt The Hon'ble Apex Court in the case of Malabar Industrial Co. Ltd V/s CIT in 243 ITR 83(SC) has held that both the pre requisites for invoking the provisions of Section 263 must be satisfied that order sought to be revised is erroneous and it must be prejudicial to the interest of revenue.

5.2 However, it is seen from records that the A.O. failed to conduct necessary enquiries, in this regard or to consider the judgement of the Jurisdictional High Court i.e. Hon'ble Punjab & Haryana High Court dated 19.02.2020 in the case of Mahender Pal Narang vs Central Board of Direct Taxes, New Delhi wherein the Hon ble High Court has dealt with all the controversies arising from the Judgement of Hon'ble Supreme Court in the case of CIT vs. Ghanshyam HUF dated 16th July, 2009. The Hon'ble High Court has categorically given its finding that the order of Hon'ble Supreme Court in the case of Ghanshyam HUF, will not come to the rescue of the assessee after the amendments introduced through Finance (No. 2) Act, 2009 w.e.f. 1.4.2010. The said judgement of the Hon'ble P&H High Court has also been endorsed by the Hon'ble Supreme Court of India dismissing the SLP against the judgment of Hon'ble High Court in Mahender Pal Narang vs. CBDT (2021) 279 Taxman 74 (SC) vide its order dated 4.3.2021.

6. In view of the facts discussed above, it is clear that while passing the order u/s. 143(3) r.w.s. 143(3A) & 143(B) dated 4.12.2020, the AO has completed the assessment on returned income only, which makes the said order erroneous and prejudicial to the interest of Revenue. The AO should have taken into consideration, the binding decision of Hon'ble Jurisdictional High Court, confirmed by the judgement of Hon'ble Supreme Court, related to the taxability of interest received on compensation or enhanced compensation and also the amendments / provisions of Section 56(2)(viii) introduced through Finance Act, 2009 effective from the 01.4.2010 on the above issue, which he has clearly failed to do.

6.1 …… ……..

(ii) ……

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7. *Keeping in view of the facts and circumstances of the case as discussed above, I am of the considered opinion that the AO had passed the order dated 4.12.2020 in a very casual manner without due diligence and without conducting proper enquiries and verification which should have been made with respect to amended provisions of the Finance Act, 2015 and binding decision of Jurisdictional Hon'ble Punjab & Haryana High Court and Hon'ble Apex Court on the taxability of interest on enhanced compensation. Therefore, the assessment completed u/s. 143(3) r.w.s. 143(3A) & 143(B) of the Act is erroneous so far as it is prejudicial to the interest of the revenue in terms of Explanation 2 of section 263 of the Act. Accordingly, the assessment order passed by the AO on 4.12.2020 u/s. 143(3) r.w.s. 143(3A) & 143(3B) of the Act for the AY 2018-19 is set aside with the direction to pass an order afresh, after due consideration of the facts and in accordance with law after making requisite enquiries and proper verification with regard to issues mentioned above. The assessee is liberty to adduce the facts as relevant before the AO at the time of assessment proceedings in consequence to this order. The AO shall allow the assessee, adequate & reasonable opportunity of being heard & make relevant submissions. It may be ensured that assessment order is passed within the prescribed time limit under the Income Tax Act."*

4. Aggrieved, the assessee is in appeal before the Tribunal and all grounds related thereto.

5. At the time of hearing, Ld. AR has submitted that the order dated 27.3.2023 u/s. 263 of the Act by Ld. PCIT, Rohtak has been made without satisfying the statutory pre conditions contained in the Act and is therefore without jurisdiction. He further submitted that the initiation of proceedings u/s. 263 of the Act on the basis of proposal of AO is void-ab-initio therefore both initiation and consequent order u/s. 263 of the Act without jurisdiction and thus, deserves to be quashed as such. He further submitted that initiation of proceedings u/s. 263 of the Act on the basis of unsigned show cause notice by Ld. PCIT, Rohtak is void ab initio therefore both initiation and consequent order u/s. 263 of the Act without jurisdiction and thus, deserves to be quashed as such. It was the further contention that Ld. PCIT has failed to appreciate that once the AO on examination of the fact on record and after making all possible enquiries had accepted claim of the appellant then such an order of assessment could not be regarded as erroneous in as much as prejudicial to the interest of revenue merely because the Ld. CIT had a different opinion and that too, without having established in any manner that, view adopted by the Ld. AO was an impossible or

unsustainable view. It was further submitted that the Ld. PCIT has failed to appreciate that action u/s. 263 of the Act is otherwise too inapplicable on the factual matrix of the facts of the instant case since it is not a case of "lack of enquiry" or "lack of investigation" and therefore the invocation u/s. 263 of the Act is not in accordance with law. It was further submitted that Ld. PCIT has proceeded to set aside the order on mere speculation, generalized observations, theoretical allegations and assertions, without there being any supporting evidence and is therefore not in accordance with law. The findings of the Ld. PCIT that "the AO had passed the order dated 4.12.2020 in a very casual manner without due diligence and without conducting proper enquiries and verification which should have been made with respect of amended provisions of the Finance Act, 2015 and binding decision of Jurisdictional Hon'ble Punjab & Haryana High Court and Hon'ble Apex Court on the taxability of interest on enhanced compensation is factually incorrect, legally misconceived, contrary to the facts on record and wholly untenable. The conclusion that "interest on enhanced compensation during the assessment year under consideration ought to be treated as income from other sources u/s. 56(2)(viii) of the Act" is not based on correct appreciation of facts and therefore untenable. It was further submitted that Ld. PCIT has also failed to appreciate that, u/s. 263 of the Act, an order of assessment cannot be set aside to simply to make further enquiries and thereafter pass fresh order of assessment and as such, impugned order is contrary to law and hence, unsustainable.

5.1 Besides, above it was the further submission of the Ld. AR that the issue under consideration is no longer res integra, in as much as that identical issue arises into the case of other individuals namely Gulshan Kumar S/o Mohari Ram, wherein identical order has been passed by the Ld. PCIT, Rohtak u/s. 263 of the Act (copy thereof appended at pages 243 – 247 of the Paper Book) and the; Delhi Bench of the Tribunal in ITA No. 1676/Del/2023 (AY 2018-19)- Gulshan Kumar vs. Pr. CIT, Rohtak has decided the issue in favour of assessee, a copy of the said judgment is placed at pages 248 to 257 of the Paper Book and submitted the relevant facts vide written submissions dated 8.4.2024 in a tabulated form, which read as under:-

Sr. No.	**Particulars**	**ITA No. 1676/D/2023 (page of Paper Book)**	**ITA No. 1675/D/2023 (page of Paper Book)**
i)	Notification issued u/s. 4 of Land Acquisition Act, 1894 for acquisition of land of Villages Fatehabad, Basti	4.7.2006	4.7.2006

	Bhiwan and Matana (Total 724.82 acres of land was acquired)		
ii)	Land Acquisition Officer, Award dated	31.3.2008	1.3.2008
iii)	Consolidated reference Court dated 24.12.2013, in pursuance to reference u/s. 18 of the Land Acquisition Act, 1894 has assessed the market value of land @ Rs. 965 per square yard is placed at pages 59-204 of Paper Book. Note: It is submitted that interest u/s. 28 of the Land Acquisition Act, 1894 in pursuance to said reference order was also claimed and assessed as exempt u/s. 10(37) of the Act.	Case No. 220-LA of 2008 (82)	Case No. 254-LA of 2008 (95)
iv)	Order by Hon'ble High Court, wherein market value of land is enhanced at Rs. 1485, per square yards qua the acquired land irrespective of the quality of land is placed at pages 205-2330 of Paper Book.	22.7.2015	22.7.2015 RFA No. 5635 of 2014 (205 read with 208)
v)	Order of assessment sought to be revised by Ld. PCIT	.12.2020	4.12.2020
vi)	Learned Assessing Officer, ITO, Ward-1, Fatehabad has submitted the proposal for initiation of proceedings u/s. 26 of the Act ld. Pr. CIT, Rohtak	6.10.2022 (251)	6.10.2022 (251)
vii)	First notice issued by PCIT to initiate proceedings u/s. 263 of the Act (unsigned)	16.1.2023 (250-251)	16.1.2023 (4-5)
viii)	Order passed by ld. PCIT, Rohtak	21.3.2023	28.3.202
ix)	Decision of Hon'ble Income Tax Appellate Tribunal in Delhi benches in ITA No. 1676/Del/2023 dated 13.2.2024 (pages 256 – 257) of paper book) "16. Since the order of the		Under consideration

	AO is based on the decision of Hon'ble Supreme Court in Ghanshyam HUF (Supra) on the issue of interest received by the assessee under section 28 of Land Acquisition Act, it can be at best be said to be a debatable issue on which two views are possible and the AO accepts one of the views. In this view of the matter too, the ld. PCIT cannot assume revisional jurisdiction as held by the Hon'ble Delhi High Court in CIT vs. Hindustan Coca Ltd. Beverages Ltd. (2011) 331 ITR 192 (Del.)		

. In view of the aforesaid, Ld. AR has submitted that once issue has been decided in ITA No. 1676/Del/2023 by the Delhi bench of the Tribunal, wherein proceedings u/s. 263 of the Act has been quashed, facts being identical to the appellant-assessee herein, appeal of the assessee may also be allowed by following the aforesaid precedent.

6. The ld. CIT(DR) relied upon the order of the Ld. PCIT.

7. We have heard the rival contentions and perused the material available on record and also gone through the orders of the authorities below.

7.1 We find plausible reasons in the contention of the Ld. AR that that the issue under consideration is no longer res integra, in as much as that identical issue arises into the case of other individuals namely Gulshan Kumar S/o Mohari Ram, wherein exactly similar and identical order has been passed by the Ld. PCIT, Rohtak u/s. 263 of the Act and our Coordinate Bench in ITA No. 1676/Del/2023 (AY 2018-19)- Gulshan Kumar vs. Pr. CIT, Rohtak vide order dated 13.02.2024 has decided the issue in favour of assessee, a copy of which has been placed on record. In order to impart completeness, we may hereinafter, refer to the relevant discussions in Tribunal order dated 13.2.2024 for AY 2018-19 :-

"10. We have considered the submission of the parties and perused the records. The facts are not in dispute. In our opinion in the light of evidence available on records, it cannot be alleged as done by the Ld. PCIT that it is a case of no enquiry' or 'lack of enquiry'. No doubt that the Ld. AO did not discuss elaborately in the assessment order but that alone cannot make the order erroneous as held by the Hon'ble Delhi High Court in CIT V. Sunbeam Auto Ltd. (2011) 332 ITR 167 (Del) and Hon'ble Raiasthan High Court in CIT vs. Ganpat Ram Bisnoi 296 ITR 292 (Raj.). An incorrect assumption of facts or an incorrect application of law will satisfy the requirement of the order being erroneous as held by the Hon'ble Supreme Court in Malabar Industrial Co. Ltd. Vs. CIT 243 ITR 83 (SC). None of these elements exist in the case at hand.

11. Perusal of the order of the Ld. PCIT shows that he assumed the revisionary power under section 263 of the Act mainly on the ground that the Ld. AO failed to do the necessary inquiry about the taxability of the interest on enhanced compensation and passed the order not in accordance with the binding decision of Hon'ble P&H High Court in Mahender Pal Narang vs. CBDT (2021) 279 Taxman 74 (SC) against which SLP stands dismissed by the Hon'ble Supreme Court. This is not so. During assessment proceedings in response to notice under section 143(2) and 142(1) of the Act. with reference to specific query on receipt of interest under section 28 of Land Acquisition Act, the assessee explained that interest received under section 28 of the Land Acquisition Act has been held to be part of compensation by Apex Court in the case of CIT vs. Ghanshyam HUF reported as (2009) 315 ITR 1, the same being exempt under section 10(37) of the Act has not been included in the total income of the assessee while filing return of income. The Ld. AO accepted the explanation of the assessee.

12. The issue of amended provisions of section 56(2)(viiil by the Finance Act 2009 and the decision of Hon'ble P&H High Court in Mahender PaL Narang's case was raised by the Ld. PCIT in notice under section 263 on the basis of the proposal submitted by the Ld Successor AO Before the Ld. PCIT the assessee explained that the amended provisions were not in connection with the decision of Hon'ble Supreme Court in Ghanshyam HUF'S case but to make simple the taxation of interest income as earlier it was taxable on accrual/cash basis on the basis of accounting principles as held by the decision of Hon'ble Supreme Court in Rama Bai vs. CIT (1990) 181 ITR 400. It was also explained that insertion of section 145A, 145B, 56(2)(viii) and 57(iv) by the Finance (No.2) Act. 2009g did not change the character of interest under section 28 of the Land Acquisition Act from capital receipt forming part of enhanced compensation as envisaged in section 45(5) of the Act to revenue receipt' chargeable to tax as income from other sources. It was also explained to the Ld. PCIT that after analysing the provisions of section 28 and 34 of Land Acquisition Act the Hon'ble Supreme Court held in the case of Ghanshyam HUF that interest is different from compensation. However, interest paid on the excess amount under section 28 depends upon a claim by a person whose land is acquired whereas interest under section 34 is for delay in making payment. This vital difference needs to be kept in mind in deciding this matter. Interest under section 28 is part of the amount of compensation

whereas interest under section 34 is only for delay in making payment after the compensation amount is determined. Interest under section 28 is a part of enhanced value of the land which is not the case in the matter of payment of interest under section 34. It is thus evident that the view taken by the Ld. AO that interest under section 28 of Land Acquisition Act received by the assessee is exempt under section 10(37) of the Act is not contrary to law.

13. We notice that in CBDT Circular No. 5 dated 03.06.2010 reported in (2010) 324 ITR (St.) 293, it is stated that the Hon'ble Supreme Court in the case of Rama Bai Vs. CIT (Supra) has held that arrears of interest computed on delayed or enhanced compensation shall be taxable on accrual basis. This has caused undue hardship to the taxpayers. With a view to mitigate the hardship section 145A has been substituted and clause (vii) in sub- section (2) of section 56 has been inserted by the Finance (No.2) Act, 2009 so as to provide that the interest received on compensation or on enhanced compensation referred to in clause (b) of section 145A shall be assessed as income from other sources in the year in which it is received. It is thus evident that the amended provisions of section 56(viii) of the Act r.w. section 145A were brought on the statute to nullify the effect of Hon'ble Supreme Court's ruling in the case of Ramna Bai and not Ghanshyam HUF. Moreover, the decision in Ghanshyam HUF was pronounced in July, 2016 and the Finance Bill proposing amendment to section 56 was laid in February 2016. So the intention of the legislature could never be the overruling of the ratio laid down in Ghanshyam HUF case. The issue in Rama Bai case involved the taxability in the year of receipt. The facts and questions for determination in Rama Bai's Case were different from those of Ghanshyam HUF's case. The position in Ghanshyam HUF'a case has been affirmed by the Hon ble Supreme Court in UOI VS Hari Singh (2013) 91 taxmann.com 20 (SC).

14. We have gone through the decision of the Hon'ble P & H High Court in the case of Mahender Pal Narang (supra). In that case the land of the assessee was acquired in AY 2007-08 and 2008-09. The enhanced Compensation was received on 21.03.2016. In his return filed for AY 2016-17 he treated the interest received under section 28 of the 1894 Act as income from other sources and claimed deduction for 50% as per section 57(iv) of the 1961 Act. The return was processed under section 143(1) of the Act. An application under section 264 was made claiming that by mistake the assessee treated the interest income as income from other Sources whereas the same is part of enhanced compensation. The revisional authority rejected the application under section 264 on 30.1.2019. It was in this factual matrix that the assessee filed writ petition before the Hon'ble P & H High Court. The question for consideration was "whether after the insertion of section 56(2)(vii) and 57(iv) of the Act w.e.f. 01.04.2010, can the assessee claim that interest received under section 28 of the Land Acquisition Act, 1894 will partake the Character of the compensation and would fall under the head "capital gain and not income from other sources" ? It was argued by the assessee that there is no amendment in section 10(37) and by insertion of sections 56(2)[viii) and 57(iv), the nature of interest under section 28 of the compensation and decisions of the Hon'ble Supreme Court in the case of 1894 Act will remain that of Ghanshvam (HUF) and the decision of Hon ble Guirat High Court in

Movaliya Bhikhubhai Balabhai vs. ITO TDSS (2016) 388 ITR 343 were relied upon.

15. It may be mentioned that the Hon'ble Supreme Court has affirmed its view taken in Ghanshyam HUs case and the decision of Gujrat High Court in Movaliya's case in its decision in Hari Singh's case(supra). The decision of the Hon 'ble Supreme Court in Hari Singh's case (supra) was not brought to the notice of Hon'ble P& H High Court while rendering decision in Mahender Pal Narang's case (supra). Hon'ble P&H High Court has thus rendered the decision in Mahender Pal Narang's case in its peculiar facts and circumstances. Accordingly. the opinion of the Ld. PCIT that the Ld. AO should have passed the assessment in accordance with the amended law and binding decision in Mahender Pal Narang's case (supra) overlooking the decision of Hon'ble Supreme Court in Ghanshyam's HUF's case is not sustainable. Reliance by the Ld PCIT on the decision in Mahender Pal Narang's case is misplaced Needless to emphasis that in V.M. Salgaocar and Bros Pvt. Ltd. vs. CIT 243 ITR 383 (SC), the Hon 'ble Supreme Court has held that an order dismissing the SLP at the threshold without detailed reasons does not constitute any declaration of law or a binding precedent. Therefore, overemphasising the lact of dismissal of SLP in limine by the Hon'ble Supreme Court in Mahender Pal's case by the Revenue is not of any legal assistance to it.

16. Since the order of the Ld. AO is based on the decision of the Hon'ble Supreme Court in Ghanshyam HUF (Supra) on the issue of taxability of interest received by the assessee under section 28 of Land Acquisition Act. it can at best be said to be a debatable issue on which two views are possible and the Ld. AO accepts one of the views. In this view of the matter too, the Ld. PCIT cannot assume revisional jurisdiction held by the Hon'ble Delhi High Court in CIT Vs. Hindustan Coca Cola Beveraces P Ltd. (2011) 331 1TR 192 (Del.)

17. Accordingly, on the facts and in the circumstances of the case as set out above, we hold that the order of the Ld. PCT is not sustainable. Accordingly, we allow the appeal of the assessee and quash the impugned order of the Ld. PCIT.

18. In the result, appeal of the assessee is allowed."

7.2. We further find that the facts and circumstances are exactly similar and identical in the instant case as well. The Revenue has not pointed any change into facts and circumstances of the present case. We therefore, respectfully following binding precedent (Supra), hereby allow the appeal of the assessee by quashing the impugned order of the Ld. PCIT, Rohtak dated 27.3.2023 in terms of the aforesaid decision of the Coordinate Bench

dated 13.2.2024 passed in the case of Gulshan Kumar vs. Pr. CIT, Rohtak in ITA No. 1676/Del/2023 (AY 2018-19).

8. In the result, appeal of the assessee is allowed in the aforesaid manner.

Order pronounced on 15/04/2024.

Sd/-	**Sd/-**
(YOGESH KUMAR US)	**(SHAMIM YAHYA)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

SR Bhatnagar

Copy forwarded to:-

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

Assistant Registrar