IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-437-2014 (O&M)
Date of decision:- 14.07.2015

Commissioner of Income Tax, Hisar
...Appellant

Versus

Nishant Choudhary
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Tajender K. Joshi, Advocate,
for the appellant.

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S.J. VAZIFDAR, A.C.J. (ORAL)

This is an appeal against the order of the Tribunal dated 08.03.2013 affirming the order of the CIT (Appeals).

The matter pertains to the assessment year 2007-2008.

2. The respondent/assessee received enhanced compensation in view of an order under Section 18 of the Land Acquisition Act, 1881. However, admittedly the land in question was agricultural land. That has not been challenged. The compensation is, therefore, not liable to be taxed. Thus, on merits, there is no case. The only issue is whether such a contention could have been taken for the first time before the CIT (Appeals). It does not appear from the order that this technical ground was pressed before the Tribunal, though it has been raised in the memo of appeal. There has been no application by the appellant for modification of the order before the Tribunal either.

3. Prima-facie, at least there is nothing that prevented the assessee from taking such a contention before the CIT (Appeals).

4. The appeal is accordingly dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

14.07.2015
Amodh