

**(2025) 01 ITAT CK 0007**

**Income Tax Appellate Tribunal (Delhi SMC Bench)**

**Case No:** Income Tax Appeal No.3918/Del/2024

Shastri Lal

APPELLANT

Vs

Income Tax Officer, Ward-4(1),  
Gurgaon

RESPONDENT

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**Date of Decision:** Jan. 2, 2025

**Acts Referred:**

- Income Tax Act, 1961 - Section 10, 10(37), 45(5), 45(5)(b), 56, 56(1)(a), 56(2)(viii), 57, 57(iv), 119, 142(1), 143(1)(a), 143(2), 143(3), 143(3A), 143(3B), 145, 145A, 145A(b), 263
- Land Acquisition Act of 1894 - Section 28, 34

**Hon'ble Judges:** Satbeer Singh Godara, Member (J)

**Bench:** Single Bench

**Advocate:** Rajat Chaudhary, Sanjay Kumar

**Final Decision:** Allowed

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**Judgement**