

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4678/Del./2018
Assessment Year 2015-2016

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| Shri Omendra Singh, Village – Shekhpuri, Meerut.PAN FGOPS9203J | vs. | The ACIT (OSD), Ward – 2 (1), Meerut. |
| (Appellant) | | (Respondent) |
| For Assessee : | -None- | |
| For Revenue : | Shri S.L. Anuragi, Sr. D.R. | |
| Date of Hearing : | 03.12.2018 | |
| Date of Pronouncement : | 05.12.2018 | |

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Meerut, Dated 07.05.2018, for the A.Y. 2015-2016.

2. Briefly the facts of the case are that A.O. issued notice under section 148 of the I.T. Act, 1961, which were duly served upon the assessee. However, no return have been filed in response to notice under section 148 of the I.T. Act. The assessee also did not file any return under section 139(1) of

the I.T. Act. The statutory notice and questionnaire issued were also not complied with by the assessee. The A.O, therefore, proceeded to pass ex-parte assessment order under section 144 of the I.T. Act. The A.O. as per information on record found that assessee has sold agricultural land at Village-Shekhpuri, Meerut for Rs.1,38,36,521/-. The value for the purpose of stamp fees at Rs.1,72,22,400/-. The land is situated within the municipal limits of Meerut, therefore, capital gain is attracted in the case of the assessee. The A.O. asked the assessee to file details for computation of capital gains. The land was sold jointly and assessee is having 1/3rd share in property under sale. The A.O. obtained copy of the sale deed from the Sub-Registrar-4, Meerut and accordingly, computed the capital gains of the share of assessee at Rs.44,82,869/-. The assessment was completed under section 147/144 of the I.T. Act dated 26.12.2017.

3. The assessee submitted before the Ld. CIT(A) that the agricultural land sold is not capital asset and exempt

from tax. It was further submitted that assessee purchased another agricultural land in his name worth Rs.64,80,000/- on 13.12.2016 within two years from the date of transfer of agricultural land . the Ld. CIT(A), however, noted that no such information and details have been furnished before A.O. Assessee also did not move any application under Rule 46A before Ld. CIT(A) for admission of fresh evidence. In the absence of any evidence on record, the appeal of assessee has been dismissed by the Ld. CIT(A).

4. The assessee has been notified the date of hearing through registered post. However, none appeared on behalf of the assessee despite service of notice.

5. After hearing the Ld. D.R. I am of the view that no interference is called for in the matter. The assessee did not make any compliance to any of the statutory notice. The A.O. gave specific finding that the land is situated within the municipal limits of Meerut, therefore, capital gain is clearly attracted in the case. A.O. therefore, rightly computed the

capital gains on 1/3rd share of the assessee. No material was also produced before Ld. CIT(A) to deny the liability on account of capital gain. In the absence of any evidence on record and in the absence of any representation, no interference is required in the matter. I, confirm the finding of fact recorded by the authorities below and dismiss the appeal of assessee.

6. In the result, appeal of assessee is dismissed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 05th December, 2018

VBP/-
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| 1. | The appellant |
| 2. | The respondent |
| 3. | CIT(A) concerned |
| 4. | CIT concerned |
| 5. | D.R. ITAT 'SMC' Bench, Delhi |
| 6. | Guard File. |

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.