

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

S.No.	ITA No.	AY	Appellant	Respondent
1	269/H/2020	2011-12	Muneer Mohammed, Ranga Reddy PAN - DJNPM 1081C	Income-tax Officer, Ward - 1, Vikarabad
2	270/H/2020	2011-12	Babumiya Tappa, Ranga Reddy PAN - BQDP2118J	-do-
3	271/H/2020	2011-12	Shabbir Mohammed, Hyderabad. PAN - AWYPM 4569N	-do-
4	272/H/2020	2011-12	Mohammed Shareef, Ranga Reddy PAN - HYQPS 8777B	-do-
5	272/H/2020	2011-12	Jilani Begam Abdul, Ranga Reddy PAN - BBWPA 1612 C	-do-
6	274/H/2020	2011-12	Khader Abdul, Ranga Reddy PAN - AZPPA 4580R	-do-
7	277/H/2020	2011-12	Mohd. Hazi, Hyderabad. PAN - AGCPH 0110N	-do-
8	278/H/2020	2011-12	Ahmed Mohd., Hyderabad. PAN - AJSPM 0950G	-do-

Assessee by:	Shri K.A. Sai Prasad
Revenue by:	S/Shri Balakrishna & T. Subramanyam
Date of hearing:	02/02/2021
Date of pronouncement:	04/02/2021

**ORDER**

These eight assessee's appeals for AY 2011-12 are directed against the CIT(A) - 2, Hyderabad's orders all

dated 06/01/2011, except ITA Nos. 277 & 278/H/2020, which are dated 20/01/2020, passed in cases Nos. 10385, 10424, 10386, 10380, 10388, 10382, 10383 and 10389/2018-19/CIT(A) - 2 , involving proceedings u/s 143(3) rws 147 of the Income Tax Act, 1961 ; in short “the Act”.

I have heard all the parties. Case file perused.

2. It transpired during the course of hearing that all these assesseees' have raised an identical substantive grievance that both the lower authorities have erred in law and on facts in treating their agricultural a capital asset(s) giving rise to long term capital gains in issue. Learned counsel's first and foremost contention is that the authorities below have nowhere proved that land(s) sold as capital asset(s) within the specified distance of 8 kilometers to the nearest municipality as per section 2(14) of the Act. He filed the land distance details on record by way of additional evidence which was not the matter of adjudication either in the assessment or CIT(A)'s order in dispute. I therefore deem it fit and proper to restore the

instant sole identical issue raised in all these appeals back to the Assessing Officer for his afresh factual verification.

3. Learned counsel at this stage also sought to buttress the assesseees' pleadings that the land in dispute has in fact been sold in the subsequent AY and therefore impugned additions in AY 2011-12 herein would not survive. I therefore direct these assesseees' to appear before the Assessing Officer themselves or through their authorized representative(s) on or before 31<sup>st</sup> July, 2021 with all the necessary evidence to be followed by three effective opportunities of hearing.

4. These assesseees' appeals are allowed for statistical purposes in above terms.

Pronounced in the open court on 4<sup>th</sup> February, 2021.

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

Hyderabad, Dated: 4<sup>th</sup> February, 2021

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<i>1</i>	<i>Muneer Mohammed, Ranga Reddy</i>	<i>C/o Katrapati &amp; Associates, 1-1-298/2/B/3, 1<sup>st</sup> Floor, Ashok Nagar, Hyderabad - 500 020</i>
<i>2</i>	<i>Babumiya Tappa, Ranga Redd</i>	
<i>3</i>	<i>Shabbir Mohammed, Hyderabad.</i>	
<i>4</i>	<i>Mohammed Shareef, Ranga Reddy</i>	
<i>5</i>	<i>Jilani Begam Abdul, Ranga Reddy</i>	
<i>6</i>	<i>Khader Abdul, Ranga Reddy</i>	
<i>7</i>	<i>Mohd. Hazi, Hyderabad.</i>	
<i>8</i>	<i>Ahmed Mohd., Hyderabad.</i>	
<i>9</i>	<i>ITO, Ward - 1, Vikarabad</i>	
<i>10</i>	<i>CIT(A) - 2, Hyderabad.</i>	
<i>11</i>	<i>Pr. CIT - 2, Hyderabad</i>	
<i>12</i>	<i>ITAT, DR, Hyderabad.</i>	
<i>13</i>	<i>Guard File.</i>	