

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES : BENCH "A" HYDERABAD**

(Through Video Conference)

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 275/Hyd./2020
A.Y : 2011-12**

Sri Mohmood Mohammed vs. ITO, Ward 1
Hyderabad Vikarabad
[PAN: BHMPM8913N]

**I.T.A. No. 276/Hyd./2020
A.Y : 2011-12**

Sri Rasheed Mohammed vs. ITO, Ward 1
Hyderabad Vikarabad
[PAN: AQLPM2960L]

**I.T.A. No. 279/Hyd./2020
A.Y : 2011-12**

Sri Husanali Mohammed vs. ITO, Ward 1
Hyderabad Vikarabad
[PAN: BRSPM7377Q]

(Appellant)

(Respondent)

For Assessee: Shri K.A. Sai Prasad, Adv.
For Revenue: Sri Lakka Bhushanam, DR

Date of Hearing : 05/07/2021
Date of Pronouncement : 17/08/2021

ORDER

PER S.S. GODARA, J.M.

These are assessee's appeals against the CIT(A)-2, Hyderabad's orders dated 20.01.2020 in case nos 10381/2018-19 and 10387/2018-19 and case no. 10384/2018-19 dated 06.01.2020 for AY 2011-12; respectively,

ITA Nos.. 275, 276 and 279?hyd/2020 AY 2011-12 Sri Mohmood Mohammed, Rasheed Mohammed, Husanali Mohammed

involving proceedings u/s 143(3) rws 147 of the Income Tax Act, 1961 [in short 'the Act'].

Heard the assesseees represented by Sri K.Sai Prasad, AR and Sri Lakka Bhushanam Ld.DR representing the department.

2. It emerges at the outset that both the learned lower authorities have assessed all the three instant assesseees for having derived capital gains on account of transfer of land at survey nos. 100 and 107 Mokilaa village, Shankarpalli Mandal, R.R.Dt. (TS). We next note that all these three assesseees are co-sharers in this said land and this tribunal's "SMC" bench common order dated 4.2.2021 in ITA 269 to 274 and 277 and 278/Hyd/2020 filed by the other co-sharers, has restored the very issue back to the file of Assessing officer to determine as to whether the land(s) herein formed capital asset(s) u/s 2(14) of the Act. The Assessing officer has further been directed to verify the assesseees that these lands had been sold in subsequent AYs. Faced with this situation, we deem it fit and proper to issue the same directions to the Assessing officer by adopting judicial consistency.

3. These assesseees or their authorised representatives are directed to appear before the Assessing officer on or before 30th November, 2021 with all the relevant evidence to this effect, at their own risk and responsibility followed by three effective opportunities of hearing.

These three assesseees appeals are accepted for statistical purposes in above terms.

Pronounced in Open Court on 17th August 2021.

Sd/-

(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-

(S.S. GODARA)
JUDICIAL MEMBER

Dated: the 17th August, 2021.

* gmv

Copy of the Order forwarded to:

1. (i) Sri Mahmood Mohammed, (ii) Sri Rasheed Mohammed and (iii) Sri Husanali Mohammed : C/o Katrapati & Associates, 1-1-298/2/B/3, 1st floor, Ashok Nagar, Hyderabad 500 020, Telangana.
2. ITO, Ward 1, Vikarabad
3. ACIT, Range 9, Hyderabad.
4. CIT(A)-7, Hyderabad
5. Pr.CIT -7, Hyderabad
6. DR, ITAT, Hyderabad.
7. Guard File.