

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Ms. Suchitra Kamble, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 6864/Del/2018 : Asstt. Year : 2015-16

Arun Kumar Goela, Chachan & Lath LLP, 1308-09, Best Sky Tower, F5, Netaji Subhash Place, Pitampur, New Delhi-110034	Vs	Income Tax Officer, Ward-46(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAGPG5234Q		

**Assessee by : Sh. Arun Kumar Goela, Assessee
Revenue by : Sh. Virendra Singh, Sr. DR**

Date of Hearing: 27.09.2021	Date of Pronouncement: 29.09.2021
------------------------------------	--

ORDER

Per Dr. B.R.R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-16, New Delhi dated 12.07.2018.

2. The small issue involved in this case is that the total sale consideration for one floor of the building was Rs.2,12,50,000/-. The cost of construction was Rs. 1,13,37,500/- and the indexed cost of the building was Rs.55,11,885/-. The amount paid for vacating the occupants and the rent paid for relocation thereof has to be included in the expenses of construction which the AO has denied to allow. Since, the relocation expenses of the existing occupants is also an allowable component of cost of construction, the peculiar facts of the instant case and the

agreement entered with the developer, the appeal of the assessee deserves to be allowed.

3. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 29/09/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Dated: 29/09/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR