

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC-1 : NEW DELHI  
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.1774/Del/2020  
Assessment Year: 2016-17

Sunita,  
C-1/6b, Keshav Puram,  
Lawrence Road,  
New Delhi.

Vs. ITO,  
Ward-41(4),  
New Delhi.

PAN: AZXPS0119E

(Appellant)

(Respondent)

|                       |   |                        |
|-----------------------|---|------------------------|
| Assessee by           | : | Shri Baldev Raj, CA    |
| Revenue by            | : | Shri Om Prakash, Sr.DR |
| Date of Hearing       | : | 01.11.2021             |
| Date of Pronouncement | : | 01.11.2021             |

ORDER

This appeal by the assessee is directed against the ex parte order dated 21<sup>st</sup> February, 2020 of the CIT(A)-14, New Delhi, relating to Assessment Year 2016-17.

2. Although a number of grounds have been raised by the assessee, these all relate to the ex parte order of the CIT(A) in sustaining the various additions made by the AO in the order passed u/s 143(3) of the IT Act.

3. Facts of the case, in brief, are that the assessee is an individual and filed her return of income on 31<sup>st</sup> March, 2017 declaring the total income at Rs.9,46,040/-. The AO completed the assessment u/s 143(3) at a total income of Rs.35,49,470/- wherein he made an addition of Rs.24 lakhs on account of short-term capital gain and disallowed an amount of Rs.2,03,066/- on account of short-term capital loss. While making the addition of Rs.24 lakhs on account of short-term capital gain, the AO had noted that the assessee had purchased the property bearing Flat No.901, Block-C, Pocket GH-IV, Sector 29, Rohini, Delhi on 7<sup>th</sup> March, 2013 for a total consideration of Rs.74,29,158/-. However, the property was sold for Rs.86 lakhs, but, the value considered by the authorities for the stamp duty purpose was Rs.1,10,00,000/-. He, therefore, applying the provisions of section 50C of the IT Act, determined the short-term capital gain at Rs.24 lakhs. The matter was referred to the DVO as per the request of the assessee.

4. Since the assessee did not appear before the CIT(A) despite number of opportunities granted, the Id.CIT(A), in the ex parte order passed by him, sustained the addition made by the AO.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

6. I have considered the rival arguments made by both the sides and perused the record. Both the sides submitted that this matter should be restored to the file

of the AO to decide the issue afresh after obtaining the report of the Valuation Officer since the stamp duty valuation in the instant case is much higher than the sale consideration declared by the assessee. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the AO with a direction to decide the issue as per fact and law, after considering the report of the DVO. Needless to say, the AO shall give due opportunity of being heard to the assessee and decide the issue as per fact and law. I hold and direct accordingly.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order pronounced in the open court on the date of hearing itself, i.e., on 01.11.2021.

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMBER

Dated: 01<sup>st</sup> November, 2021.

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Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi