

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'A' : NEW DELHI)  
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 7298/Del/2019  
(Assessment Year : 2014-15)**

Anshika Kumar 248, Gujranwala Town, Part-3, First Floor, Delhi	Vs.	DCIT, Central Circle-3, New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. GN Gupta, ITP
Revenue by	Sh. Zafarul Haque Tanweer, CIT DR

Date of hearing:	14.09.2023
Date of Pronouncement:	14.09.2023

**ORDER**

**PER ANUBHAV SHARMA, JM:**

The appeal has been preferred by the Assessee against the order dated 30.06.2019 of CIT (A)-23, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') arising out of an appeal before it against the order dated 30.12.2018 passed u/s 153A/153C of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the DCIT, Central Circle-03, New Delhi (hereinafter referred as the Ld. AO).

2. Heard and perused the record.

3. The issue revolves around the addition made u/s 56(2)(vii)(b)(ii) of the Income Tax Act 1961 in regard to the half share of the assessee in a property allegedly purchased under lower sales consideration than the circle rates along with joint purchaser Smt. Lalita. Ld. AR has pointed out that in the case of Joint of purchaser Smt. Lalita vide ITA no. 9874/Del/2019 order dated 26.07.2023 the Co-ordinate Bench has restored the issue to the files of AO for taking recourse for valuation of property through DVO.

3.1 Ld. DR has not disputed the aforesaid facts.

4. It comes up that the co-ordinate Bench has taken into consideration certain facts leading to purchase of property at lesser value being a distress sales and directed AO to take the assistance of DVO. The relevant observations on para 8 and 9 are reproduced below :-

*“8. We have heard the rival submissions and perused the relevant findings given in the impugned order. In so far as addition of Rs 22,60,000 after invoking the deeming provisions of section 56(2)(vii)(b)(ii) of the Act, the assessee's case has been that the said property in question was occupied by her husband late, Shri Sudesh Kumar who was a police officer along with her and family members for the last several years on a monthly rental income of Rs.7,000 per month. Since the owner of the said property Shri T.S. Sekho was not able to find a suitable purchaser, therefore, he was forced to sale to the assessee at a total sale consideration of Rs.60,00,000. Once the assessee has disputed the value, then, the Assessing Officer should have referred the valuation of such property to the valuation officer in view of 3rd proviso which reads as under:*

*"Provided that where the stamp duty value of immovable property as referred to in sub-clause(b) is disputed by the assessee on grounds mentioned in sub-section (2) of section 50C, the Assessing Officer may refer the valuation of such property to a Valuation Officer, and the provisions of section 50C and sub-section(15) of section 155 shall, as far as may be, apply in relation to the stamp duty value of*

*such property for the purpose of sub- clause (b) as they apply for valuation of capital asset under those sections".*

9. *Accordingly, this issue is restored back to the file of the Assessing Officer and shall refer the dispute for valuation of the property as on the date of sale to the Valuation officer and proper opportunity of hearing should be given to the assessee. Accordingly, ground nos. 1 to 4 are restored back to the file of the assessee and accordingly the grounds are allowed for statistical purposes."*

5. In the light of aforesaid facts and circumstances the issue in regard to the present assessee/ appellant is also restored to the files of Ld. AO and appeal is **allowed for statistical purposes**. Ld. AO shall follow the directions of coordinate bench in ITA no. 9874/Del/2019 order dated 26.07.2023, to the case of assessee too.

**Order pronounced in the open court on 14<sup>th</sup> September, 2023.**

**Sd/-**

**(N.K.BILLAIYA)**

**ACCOUNTANT MEMBER**

*Date:- 14 .09.2023*

**\*Binita, SR.P.S\***

Copy forwarded to:

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

**Sd/-**

**(ANUBHAV SHARMA)**

**JUDICIAL MEMBER**

AR, ITAT  
New Delhi