

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

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

**Sh. Sudhir Kumar, Judicial Member**

**ITA No. 4208/Del/2018 : Asstt. Year: 2009-10**

ACIT, Circle-15(2), New Delhi-110028	Vs	Luthra Packers Pvt. Ltd., Room No. 321, C. R. Building, I.P. Estate, New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAACL1322P</b>		

**Assessee by : Sh. Ravi Pratap Mall, Adv.**

**Revenue by : Sh. Anshul, Sr. DR**

**Date of Hearing: 14.05.2024**

**Date of Pronouncement: 24.05.2024**

**ORDER**

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

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-5, New Delhi dated 23.03.2018.

2. Following grounds have been raised by the Revenue:

*"1. CIT(A) has erred in allowing relief to the assessee on the basis of additional evidence without calling for the remand report from the Assessing Officer and affording opportunity to examine the additional evidences by the Assessing Officer as provided in Rule 46A(3) of the Income Tax Rules, 1962.*

*2. CIT(A) has erred in granting relief to the assessee without examining the basic documents/details i.e. sale deed, purchase deed, period of holding etc. which information has been received from AIR allegedly sold by the assessee is same as that for which information has been received from AIR.*

*3. CIT(A) has erred in accepting the claim of sale of long term asset by the assessee in the absence of any*

*documentary evidence to support the period of holding of the asset.*

*4. CIT(A) has erred in accepting the cost of acquisition of the asset in the absence of any documentary evidence in this regard and by ignoring the mismatch between values of closing balance as per Schedule DOA declared in the Returns of Income for A.Y. 2008-09 and 2009-10."*

3. Examine the record in detail.

4. The Assessing Officer, Ms. Neha Yadav, ACIT-15(2), made addition of Rs.3.04 Cr. u/s 50C of the Income Tax Act, 1961 in the order passed u/s 144/147 of the Income Tax Act, 1961 dated 31.03.2009.

5. The said addition has been deleted by the Id. CIT(A)-5, Sh. Raman Chopra, after examination of the written submission filed by the assessee wherein the entire amount of Rs.3.04 Cr. was included in the return of income filed for A.Y. 2009-10. The Id. CIT(A) has duly examined the Income Tax Return wherein the amount of Rs.3.04 Cr. consists of both land & building which has been sold by the assessee. Further, in the capital gain schedule, the assessee has included the full value of consideration of land in the related schedule. Since, the entire consideration which has been added by the Assessing Officer has already been included in the Income Tax Return of the assessee for the year. We hold that the Id. CIT(A) has rightly deleted the addition made by the Assessing Officer in the order passed u/s 144/147 of the Income Tax Act, 1961.

6. In the result, the appeal of the Revenue is dismissed.  
Order Pronounced in the Open Court on 24/05/2024.

**Sd/-**

**(Sudhir Kumar)  
Judicial Member**

**Dated: 24/05/2024**

\*Subodh Kumar, Sr. PS\*

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**