

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'B' NEW DELHI
BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 637/Del/2020

Assessment Year: 2015-16

GURCHARAN SINGH G-255, PREET VIHAR, DELHI-110092	Vs.	ACIT IRCLE-59(1) NEW DELHI
PAN :..AAZPS6468D		
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms Harpreet Kaur, SR, DR

Date of hearing	06.08.2024
Date of pronouncement	09.08.2024

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

This is an appeal by assessee against order dated 29.11.2019 of Learned Commissioner of Income Tax (Appeal) 2023, New Delhi, for the assessment year 2015-16.

2. When the appeal was called out none appeared on behalf of the assessee. Even, there is no request for adjournment also. On perusal

of record it is noticed that the appeal was fixed for hearing for the first time on 18th July,2022.

3. However, despite notice none appeared on behalf of the assessee. Thereafter appeal has been listed for hearing on nine occasions. However, not even on a single occasion the assessee has appeared. These facts reveal the recalcitrant attitude and complete lack of interest of the assessee in pursuing the present appeal. Since sufficient opportunity has already been granted to the assessee which he has failed to avail, we proceed to dispose of the appeal ex-parte qua the assessee after hearing the Learned departmental representative and based on facts and material on record.

4. The dispute in the present appeal is confined to addition of Rs.1,66,81,000/- towards short-term capital gain derived from sale of land. For the assessment year under dispute assessee filed his return of income on 30.3.2016 declaring income of Rs. 30,47,430. However, on perusal of 26AS available in the system of department, the Assessing Officer noticed that though the assessee had sold an immovable property for a total consideration of Rs. 55,55,556/- nevertheless he had not reported the income. He therefore called upon the assessee to produce the sale and purchase documents of the land.

5. As alleged by the Assessing Officer, the assessee did not produce any documentary evidences relating to sale of property except a permission letter for transfer of property from Uttar Pradesh State Industrial Development Corporation Limited(UPSIDC). Thus, in absence of any evidence furnished by the assessee, the Assessing Officer added Rs.55,55,556/- as income of the assessee from capital gain. The assessee contested the aforesaid addition before Id. First Appellate Authority.

6. Before Id. First Appellate Authority assessee could only produce a copy of lease deed between UP State Industrial Development Corporation and Shri Chamkesh Kumar the person to whom the assessee had sold the land. However, the assessee could not produce any sale agreement through which he had purchased the land nor he could furnish any agreement to demonstrate the sale consideration received by him for sale of land.

7. On perusal of lease deed the First Appellate Authority found that the Stamp Duty Authority had determined the market value of the property for stamp duty purpose at Rs. 1,66,81,000/-. Noticing this fact Id. First Appellate Authority was of the view that in terms of Section 50C the market value determined by Stamp Valuation Authority has to be treated as deemed sale consideration. Accordingly, he issued a show cause notice in terms of Section 251(2)

of the Act requiring the assessee to explain as to why his income should not be enhanced. As observed by the Id. First Appellate Authority, the assessee did not respond to the aforesaid show cause notice. In absence of any submission/explanation from assessee the Id. First Appellate Authority enhanced the addition to Rs.1,66,81,000/- as against the addition made of Rs. 55,55,566/- by the Assessing Officer.

8. We have heard Id. Departmental Representative and perused materials on record. As can be seen from the factual matrix narrated above the assessee had not furnished any documentary evidences at any stage to demonstrate the cost of purchase, the actual sale consideration received etc. From the stage of assessment itself the assessee has remained completely non-cooperative. Even, assessee did not care to respond to enhancement notice issued by Id. First Appellate Authority. Thus, in the absence of any cooperation from assessee's side the departmental authorities had to conclude the proceedings relying upon the material available on record. From the lease deed available on record, the First Appellate Authority found that the market value of the property sold comes to Rs.1,66,81,000/-. No contrary evidence was brought on record by the assessee to demonstrate that market value of the property is not what was adopted by the First Appellate Authority. In view of the aforesaid, we

do not find any infirmity in the decision of the ld. First Appellate Authority.

9. Hence, the appeal is dismissed.

Order pronounced in the open court on 09.08.2024.

Sd/-

**(M BALAGANESH)
ACCOUNTANT MEMBER**

sd/-

**(SAKTIJIT DEY)
VICE-PRESIDENT**

Dated: 09.08.2024

dp

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi