

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "बी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD

BEFORE DR. BRR KUMAR, VICE PRESIDENT  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1430/Ahd/2024  
निर्धारण वर्ष /Assessment Year : 2016-17

Jasvant Baraiya 11-45 Panchal No Kuvo Vastral, Daskroi Ahmedabad - 382 418 (Gujarat)	<u>बनाम/</u> <u>v/s.</u>	The ITO Ward-3(3)(2) Ahmedabad
स्थायी लेखा सं./PAN: CHWPB 8346 P		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Mahesh Chhaged, AR	
Revenue by :	Smt. Mamta Singh, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 18/11/2024  
घोषणा की तारीख /Date of Pronouncement: 22/11/2024

आदेश/ORDER

PER DR. BRR KUMAR, VICE PRESIDENT

This is an appeal filed by the assessee against the order of the Ld.Commissioner of Income Tax (Appeals) [CITA], National Faceless Appeal Centre, Delhi in proceeding u/s.250 of the Income Tax Act, 1961 vide order dated 25/06/2024 passed for the Assessment Year (AY) 2016-17.

2. The grounds of appeal taken by the assessee are as under:-

1. The order passed by the Ld.CIT(A) is against law equity & justice.
2. The Ld.CIT(A) has erred in law and on facts in upholding validity of order passed by the Ld.AO, when reopening of assessment is bad and illegal.

3. *Ld.CIT(A) has erred in law and on facts in upholding addition made u/s.69A of the Act of sale consideration of agriculture land of Rs.4,86,00,000/- when share of appellant is 1/4<sup>th</sup>.*
4. *The appellant craves liberty to add, amend, alter or modify all or any grounds of appeal before final appeal.*

3. Brief facts of the case are that the assessee is an agriculturist and engaged in agriculture activities on his ancestral land nearby Ahmedabad. The assessee has no other income and, therefore, did not file the return for the year under consideration. During the year, the assessee sold joint property being ancestral land for total consideration of Rs.4,86,00,000/-. The assessee was joint owner having 1/4<sup>th</sup> share and has received his share of Rs.1,21,50,000/-. The assessee did not file return of income on Long Term Capital Gain (LTCG) on sale of land as he was under the impression that no tax is applicable on ancestral land as he is an agriculturist.

3.1. The assessee did not attend for the hearing on 11/12/2021, 10/01/2022, 24/01/2022 and 28/02/2022 before the AO which led to passing of an order dated 23/03/2022 u/s.147 r.w.s.144 of the Act making addition of whole amount of total consideration of Rs.4,86,00,000/- u/s.69A of the Act. The assessee has also failed to comply with the notices issued by the Ld.CIT(A) which led to passing of an *ex-parte* order rejecting the appeal of the assessee.

4. We have heard both the parties and perused the material available on record. Before us, Ld.Counsel for the assessee submitted that given opportunity due compliance would be made before the AO, where the preliminary default has occurred. The Counsel has also agreed to pay an amount of Rs.5,000/- towards the cost, which shall be deposited in the Prime

Minister's National Relief Fund and the copy of proof to the AO, who shall issue the notice to the assessee and pass an assessment order *De novo*.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the Court on 22<sup>nd</sup> November, 2024 at Ahmedabad.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIALMEMBER**

**Sd/-  
( DR. BRR KUMAR )  
VICE PRESIDENT**

*टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS*

आदेश की प्रतिलिपि ँग्रेषित/Copy of the Order forwarded to :

1. ँपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (ंपील) / The CIT(A)-(NFAC), Delhi
5. विभागीय प्रतिनिधिआयकर ँपीलीय ँधिकरण /DR, ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर ँपीलीय ँधिकरण, ITAT, Ahmedabad