

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No. 302/Ahd/2024  
Assessment Year 2018-19**

Kalubhai Chauhan Patel Vas, Moraiya, Sanand, Gujarat-382213  <b>PAN: BADPC7650Q (Appellant)</b>	Vs	Income Tax Officer Ward-1(1)(1), Income Tax Office, Vejalpur, Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Prakash D Shah, A.R.  
Revenue Represented: Shri B.P. Srivastava, Sr.D.R.**

Date of hearing : 05-12-2024  
Date of pronouncement : 09-12-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against the order dated 22.12.2019 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the exparte reassessment order passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2018-19.

2. Brief facts of the case is that the assessee is an individual and agriculturist, hence no Return of Income was filed by the assessee. However during the Asst. Year 2018-19, assessee sold an immovable property for a consideration of Rs.82,00,600/-. Since no return was filed by the assessee, the case was reopened by issuing notice u/s. 148 on 27-03-2022. In response, the assessee filed his Return of Income on 13-04-2022 declaring total income of Rs.34,200/- and claiming the sale of agricultural land as exempt.

3. During the assessment proceedings, nine notices issued including show cause notices, however the assessee failed to reply which has resulting in passing an exparte order, making an addition of Rs. 82,00,600/- as Long Term Capital Gain.

4. Aggrieved against the same, assessee filed an appeal before Ld. CIT(A). During the appellate proceedings, the assessee submitted the distance of the property from Ahmedabad Municipality and instead of measuring it from the nearest Sanand Municipality which was rejected, thereby addition made by the Assessing Officer was confirmed.

5. Ld. Counsel appearing for the assessee submitted before us. Distance Certificate from Moraiya Gram Panchayat is located 10 Kms. boundary of Sanand Nagar Palika and the population of Moraiya village is 7630 and also produced Primary Census Abstract Indicators and Google Map locations of the property sold with that of the boundary of Ahmedabad Municipal Corporation and Sanand Municipality. The Ld. Counsel also invoked Rule 29 of the ITAT Rules to admit additional evidences.

6. Perusal of the additional documents makes it clear, these vital documents are very much necessary to decide whether the sale of land will fall under the definition of Section 2(14)(iii) of the Act.

7. Ld. Sr. D.R. appearing for the Revenue also confirmed that the matter may be set aside to the file of Jurisdictional Assessing Officer for verifying the above fresh documents and decide the case on merits.

8. Recording the above submissions of both the parties, the order passed by the Lower Authorities are hereby set aside with a direction to consider the additional evidences filed for the first time before this Tribunal and decide the case on merits and by proper opportunity of hearing to the assessee and in accordance with the law.

9. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 09-12-2024

**Sd/-**  
**(MAKARAND V. MAHADEOKAR)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 09/12/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)

5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद