

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISA KHAPATNAM "DIVISION" BENCH, VISA KHAPATNAM**

**न्यायमूर्ति (सेवा निवृत्त) सी.वी. भडंग, माननीय अध्यक्ष एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE JUSTICE (RETD.) C.V. BHADANG, HON'BLE PRESIDENT**

&

SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

**आयकर अपीलसं./I.T.A.No.513/VIZ/2024
(निर्धारण वर्ष/ Assessment Year: 2018-19)**

Mandlem Rama Rao D.NO. 9-193-1 Near Kodanda Rama Complex Narayanapuram Village Dachepalli Mandal, Guntur – 522414 Andhra Pradesh [PAN: BVEPM6285R]	v.	Income Tax Officer -Ward -1(1) Income Tax Office C.R. Building, Kannavari Thota Guntur – 522001, Andhra Pradesh
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

करदाता का प्रतिनिधित्व / Assessee Represented by	:	Shri GVN Hari, AR
राजस्व का प्रतिनिधित्व / Department Represented by	:	Dr. Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	20.12.2024
घोषणाकी तारीख/Date of Pronouncement	:	20.12.2024

आदेश /O R D E R

PER JUSTICE (RETD.) C.V. BHADANG, PRESIDENT

1. By this appeal the Appellant-assessee is challenging the order dated 18.10.2024 passed by the Ld.CIT(A) / NFAC and the appeal relates to A.Y.2018-19.

2. We have heard the parties and perused record.

3. A perusal of Para 5.3 of the impugned order shows that the appellant had failed to make any submissions and to produce the certificate issued by the Revenue Authorities declaring the Fair Market Value of the property. The Ld.CIT(A) has found that the appellant had failed to substantiate his claim of actual sale consideration or any addition / improvement made in the property. Ld. Counsel for the appellant submitted that the appellant could not utilize the opportunity to put-forth the submission on account of the circumstances beyond his control and that was also the reason for there being a certain amount of delay in filing the appeal and the Ld.CIT(A) has condoned the delay as noticed from Para 5 of the Impugned order.

4. The Ld.DR in all fairness submitted that the only issue is about the computation of the capital gains under section 48 of the Income Tax Act and therefore unless and until the relevant documents about Fair market Value and about the consideration and about the addition / improvement made in the property are produced the issue could not have been decided.

5. Considering the overall circumstances, we find that in the interest of justice and a fair disposal of the matter, one opportunity can be granted to the Appellant-Assessee. In that view of the matter, the impugned order is set-aside and the appeal is restored back to the file of the Ld.CIT(A) for disposal according to law. Needless to mention that the assessee shall cooperate with the

Authorities and shall be permitted to produce documents as may be necessary as indicated in Para No. 5.3 of the Ld.CIT(A) order.

6. In the result, the appeal is partly allowed in the aforesaid terms.

Order pronounced in the open court on 20th December, 2024.

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Dated: 20.12.2024

Giridhar, Sr.PS

Sd/-

(न्यायमूर्ति (सेवा निवृत्त) सी.वी. भडंग)

(JUSTICE (RETD.) C.V. BHADANG)

अध्यक्ष /PRESIDENT

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee : **Mandlem Rama Rao**
D.NO. 9-193-1
Near Kodanda Rama Complex
Narayanapuram Village
Dachepalli Mandal, Guntur – 522414
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax Officer -Ward -1(1)**
Income Tax Office
C.R. Building, Kannavari Thota
Guntur – 522001, Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्ड फ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam