

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 3659/Del/2024**  
**Assessment Year: 2010-11**

<b>Ajab Singh, Vill. Shahpur Khurd, Dadri, Gautam Budh Nagar, Uttar Pradesh-203207. PAN: BJNPS 5675 L</b>	<u>Vs</u>	<b>Income-tax Officer, Ward-1(1), Noida</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>None</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>19.12.2024</b>	
<b>Date of pronouncement</b>	<b>19.12.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2010-11 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060117714(1), dated 25.01.2024, in case no. CIT(APPEAL), Ghaziabad/10031/2018-19, in proceedings u/s 147 read with section 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Case called twice. None appears at the assessee's behest. He is accordingly proceeded ex parte.

2. Learned Departmental Representative invites the undersigned's attention at the outset to the effect that both the lower authorities herein have made and sustained long term capital gain addition of Rs. 29.87 lakh on the ground that the

assessee had sold/ transferred the alleged agricultural land in the revenue estate of village Achcheja, tehsil Dadri, Gautambudh Nagar.

3. I have given my thoughtful consideration to the assessee's pleadings and Revenue's vehement contentions. It is noticed from the assessment discussion at pages 2 & 3 that the learned Assessing Officer has only given indexation benefit of Rs. 6 lakhs than having ascertained the actual cost of acquisition in the assessee's hands. This is indeed coupled with the fact that he had also not made any reference to the DVO u/s 50C(2) which has been held as mandatory in Sunil Kumar Agarwal v. CIT (2015) 372 ITR 83 (Cal.). I, therefore, deem it appropriate in the larger interest of justice to remit the assessee's instant appeal back to the Assessing Officer for his afresh appropriate adjudication as per law in very terms.

4. This assessee's appeal is allowed for statistical purpose in above terms.  
Order pronounced in open court on 19.12.2024.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI