

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI
Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 3733/Del/2024
(Assessment Year: 2019-20)**

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| Krishna, Vill-Hirapur Kalan Post-Karvas Dibai- 203393 UP (Appellant) PAN: GLZPK9219K | Vs. ITO, Ward-2(3)(1), Bulandshahar (Respondent) |
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|-----------------------|---------------------------------|
| Assessee by : | None |
| Revenue by: | Shri Sahil Kumar Bansal, Sr. DR |
| Date of Hearing | 24/12/2024 |
| Date of pronouncement | 24/12/2024 |

ORDER

1. This assessee's appeal for Assessment Year 2019-20, arises against the order of CIT(A)/NFAC, Delhi dated 01.08.2024 in case No. ITBA/NFAC/S/250/2024-25/106722364(1), in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").
2. Case called twice. None appears at the assessee's behest. She is accordingly proceed ex-parte.
3. Mr. Bansal vehemently submits during the course of hearing that the assessee/ purchaser had admittedly paid actual purchase cost of Rs. 4.90 lakhs as against stamp value of the relevant capital asset amounting to Rs. 12.78 lakhs and therefore, the impugned section 56(2)(x)(b) addition of Rs. 7.88 lakhs has been rightly made in her hands.
4. It is noticed in this factual background that no reference to the DVO appears to have been made by the learned lower authorities u/s 56(2)(x) read with 3rd proviso thereto which has adopted u/s 50C(2) of the Act *mutatis mutandis*. And case law Sunil Kumar Aggarwal

(2015) 372 ITR 83 (Cal.) holds that the same is indeed mandatory in nature even in absence of taxpayers objections to this effect. I, accordingly, deem it appropriate in these peculiar facts to restore the assessee's instant appeal to the Assessing Officer for his appropriate afresh adjudication as per law.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 24/12/2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24/12/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi