

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3814/Del/2024 : Asstt. Year: 2019-20

Mrs. Kalpana Sharma, PA-II-602, Eldeco Ananda Apartments, Plot No. 35A/01, Block-D, Sector-48, Gautam Budh Nagar, Noida-201304	Vs	Income Tax Officer, Ward-59(8), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AQJPS5238D		

Assessee by : None (Written request)

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024

ORDER

This assessee's appeal for Assessment Year 2019-20, arises against the order of Addl./JCIT(A), Thiruvananthapuram, dated 10.07.2024 in DIN & order No. ITBA/APL/S/250/2024-25/1066577701(1), in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

3. It emerges at the outset with the able assistance coming from the departmental side that the learned lower authorities herein have added an amount of Rs.4,47,000/- u/s 50C of the Act which represents difference between the actual sale price of Rs.40,00,000/- and her share in the stamp value valuation of the capital asset; coming to Rs.44,47,000/-; respectively.

4. Mr. Bansal has vehemently argues in support of the impugned addition that the same ought to be affirmed as the assessee's case as she has not been able to rebut the same in the lower appellate proceedings. He could hardly dispute the clinching fact that no statutory reference u/s 50C(2) was made to the DVO during the course of assessment which has been held as mandatory in Sunil Kumar Agarwal vs. CIT (2015) 372 ITR 83 (Cal.).

5. Faced with this situation, I deem it appropriate in these peculiar facts to restore the assessee's instant appeal back to the Assessing Officer for his afresh appropriate adjudication as per law in very terms.

6. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR