

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.96/Agr/2024
Assessment Year: 2013-14

Rajni Khanduja, Partner-M.P. Seed Crops Corpn., 505, Amaltas Building, Green Garden City Centre, Gwalior.	Vs.	Income Tax Officer, Ward 2(2), Gwalior.
PAN : AHZPK6505G		
(Appellant)		(Respondent)

Assessee by	Sh. P.K. Sehgal, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060925572(1) dated 14.02.2024, involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.

3. It transpires during the course of hearing that both the learned lower authorities have held the assessee/co-owner to have transferred relevant capital asset in financial year 2012-13, i.e., on 21.03.2013 as against his stand that no transfer within the meaning of section 2(47) had taken place on the said date since the sale deed stood executed amongst the parties on 10.06.2013 only. Faced with this situation, learned counsel has referred to relevant sale deed's clauses that its one of the co-owner, who had appeared and presented the said document in the month of March, 2013 and therefore, the mentioned sale deed ought to have been held to be executed after the relevant accounting period ending on 31.03.2013, i.e. on 10.06.2013 in the preceding terms.. We find that there is no clarity on facts in the orders of the learned lower authorities or in the sale document, as the case may be, to this effect. That being the case, we deem it appropriate to direct the learned Assessing Officer to re-examine the entire facts and carry out detailed investigation regarding exact date of sale deed after getting report from the Sub-registrar's office. The assessee shall indeed be entitled to plead and prove all the facts which shall be examined as per law. It is also directed that matter shall be resolved within three effective opportunities.

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

Order pronounced in the open court on 13TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

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

Dated: 13TH February, 2025.

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra