

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA No.339/Agr/2024
Assessment Year: 2012-13

Sh. Hari Chandra Yadav, S/o- Matadin, R/o- Nagla Vishnu, Uttar Pradesh	Vs.	Income Tax Officer, Firozabad
PAN :ABKPY3535H		
(Appellant)		(Respondent)

Assessee by	Sh. Anshul Aggarwal, CA
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	06.02.2025
Date of pronouncement	06.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2012-13, 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/250/2023-24/1060781344(1) dated 12.02.2024 involving proceedings under section 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It emerges during the course of hearing that both the learned lower authorities have added long-term capital gains of Rs.22.12

lakhs in assessee's hands thereby invoking section 50C of the Act. The assessee's case, on the other hand, is that the relevant sale deed executed in the impugned assessment year has in fact been reversed by the learned civil court which has not been considered in both the learned lower authorities' proceedings.

4. Faced with this situation, we deem it appropriate to restore the assessee's instant appeal back to the learned Assessing Officer for his afresh appropriate adjudication and verification as per law, subject to a rider that he shall plead and prove his case within three effective opportunities at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 6th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6th February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra