

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 505/Del/2025 : Asstt. Year: 2017-18

Usha Gupta Sector-3, Huda,Rewari-123401 Haryana (PAN: AFGPG1878M)	Vs	ITO, NFAC, /ITO, Ward-2, Rewari, Haryana
(APPELLANT)		(RESPONDENT)
PAN No. AQIPS1923N		

**Assessee by : None
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 21.04.2025	Date of Pronouncement: 21.04.2025
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ORDER

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)/NFAC, Delhi's DIN & Order No. ITBA/NFAC/S/250-2024-25/1068693608(1) dated 13.09.2024, in proceedings u/s 147/144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest.

It is accordingly proceeded *ex-parte*.

3. It is noticed from the perusal of the case file that both the lower authorities have invoked section 50C addition of long term capital gain amounting to Rs. 18,03,083/- representing difference between the actual sale price of Rs. 18,25,500/- and stamp price thereof to the tune of Rs. 36,90,000/-; respectively, in the course of assessment framed on 13.01.2023 and upheld in the lower authorities discussion.

4. That being the case, the Revenue could have hardly dispute the clinching fact that both the learned lower authorities have nowhere made the reference to the DVO u/s 50C(2) of the Act which has been held mandatory in view of Sunil Kumar Aggarwal vs. CIT (2015) 372 ITR 83 (Cal.) in assessee's favour, even if there is no objection coming from the taxpayer's side. I accordingly, deem it proper to restore the assessee's instant sole substantive ground back to the file of the Assessing Officer for his afresh appropriate adjudication in very terms.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 21/04/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 21/04/2025

SR BHATNAGAR

Copy forwarded to:

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

ASSISTANT REGISTRAR