

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “DB” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.13/DDN/2024
Assessment Year: 2015-16

Sh. Aroon Kumar Sinha, 1, Army Office Enclave, Laxmipur PO, Umedpur, Dehradun, Uttarakhand	Vs.	Income Tax Officer, Ward-1(1), Dehradun
PAN :AIDPS7458R		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	17.03.2025
Date of pronouncement	23.04.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee’s appeal for assessment year 2015-16, 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/250/2023-24/1058598983(1), dated 08.12.2023 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

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

3. It emerges during the course of hearing that both the learned lower authorities have firstly computed the assessee's long-term capital gains amounting to Rs. 53,32,900/- after adopting sale consideration as Rs.60.50 lakhs than that declared of Rs.60.26 lakhs, and, thereafter, rejected his claim of section 54 deduction (originally raised) and latter on sought under section 54F of the Act; for want of a revised return, in light of Goetze India Ltd. Vs. CIT, (2006) 284 ITR 323 (SC), in the course of assessment framed on 28.12.2017 and upheld in the lower appellate discussion.

This is what leaves the assessee aggrieved.

4. Mr. Rana vehemently argues the Revenue's case in support of the impugned computation and disallowance that both the learned authorities have rightly rejected the assessee's corresponding twin submissions.

5. We note in this factual backdrop that the learned Assessing Officer in fact framed his section 144 best assessment on 28.12.2017 rejecting the assessee's section 54F deduction claim, earlier sought under section 54F for not filing a revised return.

6. Coming to the CIT(A)/NFAC lower appellate discussion, we note from a perusal of para 5.2 onwards at page 4 that the case was sent for the Assessing Officer's remand report who did not agree again for want of the cogent supportive evidence from assessee side.

7. Faced with this situation, we are of the considered view that so far as the learned lower authorities' action placing reliance on Goetze India Ltd. (supra) is concerned, their lordships make it clear in para 4 that jurisdiction of the appellate authorities to entertain a new claim, even without a revised return, has nowhere been impinged upon. So far as the Revenue's vehement's contention that the assessee had not filed all his evidences and remand report is concerned, we observe that possibility of some communication gaps at various levels in the newly introduced system of faceless/virtual hearing could not altogether be ruled out. It is therefore deemed appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Assessing Officer for his afresh appropriate adjudication, within three effective opportunities of hearing at the

appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 23rd April, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 23rd April, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi