

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.2304/दिल्ली/2023 (नि.व. 2011-12)
ITA No.2304/DEL/2023 (A.Y.2011-12)

Surjit Kour Chahal,
2979/1, Gali No. 11, Main Shiv Mandir Road,
Ranjit Nagar, New Delhi 110008

PAN: ADYPC-2940-C

..... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
Circle 65(1), Civic Centre, J.L Nehru Marg,
New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by

: None

प्रतिवादीद्वारा/ Respondent by

: Ms. Shivani Bansal, Sr. DR and
Shri Om Prakash, Sr. DR

सुनवाई की तिथि/ Date of hearing

: 10/01/2025

घोषणा की तिथि/ Date of pronouncement:

: 04/04/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 18.06.2023, for assessment year 2011-12.

2. This appeal was filed by the assessee in August 2023, and the first notice was sent to the assessee on 11.09.2023 for the hearing fixed on 04.10.2023. The notice was sent through RPAD and email on the addresses mentioned in Form No. 36. On the date fixed none appeared to represent the assessee. Thereafter, the appeal

was adjourned to 02.11.2023 and fresh notice of hearing was issued to the assessee. Again none appeared to represent the assessee on the date fixed despite the fact that notice was duly served as is evident from acknowledgment available on record. Thereafter, repeated notices were sent to the assessee, however, no response was received from the assessee to any of the notices. It appears that the assessee is not keen to pursue her appeal, hence, this appeal is taken up for adjudication with the assistance of Id. Departmental Representative and on the basis of material already available on record.

3. The facts of the case in brief as emanating from records are: Notice u/s. 148 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') for AY 2011-12 was issued to the assessee on 21.03.2018. Since, there was no response from the assessee the AO issued notice u/s. 142(1) of the Act on 19.07.2018 to file return of income online through e-filing portal by 31.07.2018. Still, there was no response from the assessee's side, hence, final show cause notice was issued to the assessee on 20.11.2018. In response to the said notice, the assessee filed return of income on 29.11.2018 declaring total income of Rs.2,14,993/- from pension. During the period relevant to assessment year under appeal, there were cash deposits of Rs.21,40,000/- in the saving bank account of the assessee with State Bank of India, Janakpuri Branch, New Delhi. The assessee explained the source of cash deposits in the bank during Financial Year 2010-11 from sale of property in cash. The assessee had sold four flats admiring 50 sq. yard each, for a total consideration of Rs.30.5 Lakhs as under:-

S.No	Date	Cheque (Rs.)	Cash (Rs.)	Total Consideration (Rs.)
1	17.11.2010	-	7 lakhs	7 lakhs
2	07.01.2011	5 lakhs	3 lakhs	8 lakhs
3	07.01.2011	-	8 lakhs	8 lakhs
4	15.03.2011	-	7.5 lakhs	7.5 lakhs
	Total	5 lakhs	25.5 lakhs	30.5 lakhs

4. The assessee computed Long Term Capital Gain on sale of immovable property as under:

Sales Consideration	:	Rs.28,00,000/-
Less: Cost of Acquisition (after indexation)	:	Rs.63,200/-
Cost of improvement in (1989-90) (after indexation)	:	Rs.10,33,430/-
Cost of improvement in 1991-92 (after indexation)	:	Rs.4,73,080/-
Deduction: u/s. 54 of the Act	:	<u>Rs.12,48,000/-</u>
Long Term Capital Gain (loss)	:	- <u>(Rs.17,710/-)</u>

4.1. The AO recomputed LTCG at Rs.15,52,000/- after denying cost of acquisition and cost of improvement claimed by the assessee. In First Appellate proceedings, the CIT(A) partly accepted assessee's contentions and allowed cost of acquisition. However, the CIT(A) after having noted the difference in actual sale consideration received by the assessee and the total sales consideration disclosed by the

assessee, issued enhancement notice to the assessee and vide impugned order enhanced the Capital gain by Rs.2.5 lakhs.

4.2. Further, during assessment proceedings the AO observed that there were cash deposits to the tune of Rs.21,40,000/- in bank account of the assessee. The assessee explained source of cash deposits as cash consideration received from immovable property. The AO accepted that cash deposits to the tune Rs.18,50,000/- stands explained and made addition of Rs.6,90,000/-. The CIT(A) further granted relief to the extent of Rs.5,00,000/- and confirmed addition of Rs.1,90,000/-.

4.3. Now, the assessee is in appeal against enhancement of Rs.2,50,000/- under the head Capital Gains, quantification of cost of acquisition of immovable property, and addition of Rs.1,90,000/- u/s. 69A of the Act confirmed by the CIT(A).

5. After hearing submissions made by Id. DR, examining the documents on record, I find the order of CIT(A) is fair and reasonable. The assessee has failed to show any perversity in the impugned order. **Hence, impugned order is upheld and appeal of the assessee is dismissed.**

Order pronounced in the open court on Friday the 04th day April, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 04.04.2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI