

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before Dr. BRR Kumar, Vice President  
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 2154/Ahd/2024  
Assessment Year 2012-13**

Ranjitsinh Laxmansinh Gayol, 1517, N.K. Patel Street Nr. Railway Station Barejadi, Nandej Daskroi, Ahmedabad PAN: AIKPG4967C (Appellant)	Vs	The ITO, Ward-1 Gandhinagar (Respondent)
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**Assessee by: None**  
**Revenue by: Shri B.P. Srivastava, Sr. D.R.**

Date of hearing : 06-05-2025  
Date of pronouncement : 04-06-2025

**आदेश/ORDER**

**Per Suchitra Kamble, Judicial Member:**

This is an appeal filed against the order dated 21-11-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2012-13.

2. The grounds of appeal are as under:-

*"1. The Ld A O has erred in passing the order u/s 144 r. w.s 147 of the IT Act, 1961 even notice u/s 148 of the IT Act 1961 has not at all been served to the appellant and National Faceless Appeal Centre also erred in dismissing the said ground without considering the totality of the fact and merits of the case.*

*2. The National Faceless Appeal Centre, has further erred in not considering the remand report of JAO that property bears the character of HUF and income arising therefrom is taxable in the hand of HUF only and not in the hand of individual.*

3. *The National Faceless Appeal Centre, ought to have considered the fact that as per the revenue record of the Revenue Department, the character of the property is HUF one and therefore, cannot be taxed in the hands of individual.*

4. *The National Faceless Appeal Centre, ought not to have set aside the assessment in the interest of natural justice.*

5. *The appellant craves leave to add, alter or delete any ground either before or in the course of hearing of the appeal.”*

3. As per the information, it was observed that the assessee along with the co-owners sold land at Vavol, District Gandhingar for Rs. 3,97,00,000/- vide sale deed dated 14-12-2011. The assessee did not file return of income for assessment year 2012-13. Notice u/s. 148 of the Income Tax Act, 19612 was issued and served on 20-02-2015. The assessee did not file any details and also has not filed any return of income in response to the notice u/s. 148. The Assessing Officer therefore observed that the assessee sold land along with other six co-owners for Rs. 3,97,00,000/- vide sale deed dated 14-12-2011 and received share at 1/7 of Rs. 9,97,00,000/- that is Rs. 56,71,430/-. Since no share was clarified, the Assessing Officer presumed that each of the holder were having equal share i.e. 1/7 each and thus the assessee received Rs. 56,71,430/-. Thus, the assessee has not offered any tax on capital gain generated from the sale consideration of Rs. 56,71,430/-. Since the assessee has not submitted anything, the Assessing Officer held that for the principle of natural justice the indexed cost of acquisition as on 01-04-1981 has taken on the material available for the respective property as per valuation of the DVO, the Income Tax Department, Ahmedabad. In the report dated 02-03-2015, the DVO decided the value at 125 sq. mtr. considering the decision of

Hon'ble Gujarat High Court in case of Popatbhai Vithalbhai Patel. Thus, the Assessing Officer made addition of Rs. 50,64,596/- as capital gain.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A).

5. At the time of hearing, none appeared on behalf of the assessee and written submissions dated 02-05-2025 was placed before us. Therefore, we are proceeding with the matter and take it on record the written submissions filed by the assessee.

6. The Ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard Ld. D.R. and perused all the relevant material available on record. The assessee has filed written submissions whereby challenged the validity of notice u/s. 148 and invalid proceedings u/s. 147/148. After going through the records, the notice issued u/s. 148 is properly issued and the proceedings u/s. 147 has been conducted as per the Income Tax Act. Hence, the said submission as well as ground no. 1 is dismissed. As regards ground on merit i.e. ground nos. 2 and 3, it appears that the assessee was not able to respond to any of the notices as he was not aware about the proceedings before the Assessing Officer. As regards the observation of the CIT(A), the contention of the assessee quoted at page no. 13 of the order of the CIT(A)

that assessee's share is not 1/7 but 1/15 has not been properly verified either by the Assessing Officer as well as by the CIT(A) and therefore all these aspects needs verification. The documents attached to the written submissions are only to the extent of various decisions and the notices but not that of the share of the assessee in the said land transaction. Therefore, the matter is remanded back to the file of the CIT(A) for proper verification and adjudication of the issues and decide the same as per Income Tax Act. The assessee is directed to file the requisite documents before the CIT(A) within the stipulated time. The assessee be given opportunity of hearing by following principles of natural justice.

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

Order pronounced in the open court on 04-06-2025

**Sd/-**  
**(Dr. BRR Kumar)**  
**Vice President**

**Sd/-**  
**(Suchitra Kamble)**  
**Judicial Member**

**Ahmedabad : Dated 04/06/2025**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद