

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

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

ITA No.192/DDN/2024
Assessment Year: 2014-15

Sh. Vijay Kumar Gupta, HIG-8, Rishilok Colony, Nehru Marg, Rishikesh, Uttarakhand	Vs.	Income Tax Officer, Ward-1(4)(1), Rishikesh
PAN :BCEPG9295E		
(Appellant)		(Respondent)

Assessee by	Sh. K.K. Juneja, Adv.
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	21.03.2025
Date of pronouncement	21.03.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2014-15, 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/250/2024-25/1069100397(1), dated 25.09.2024, involving proceedings under sections 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It is noticed at the outset that the assessee herein is aggrieved against both the learned lower authorities' action disallowing/adding his cost of improvement and transfer etc., to the tune of Rs.10,80,277/- thereby making the consequential long-term capital gains addition; in the course of assessment framed on 25th march, 2022 and upheld in the lower appellate discussion.
4. Both the learned representatives reiterate their respective stands against and in support of the impugned long-term capital gains disallowance/addition representing cost of improvement and expenditure on transfer etc. We make it clear that there is no denial to the fact of the assessee having sold/transferred his twin capital assets i.e. property no. 91, area-167.28 sq. mts. (with construction) at Ganganagar, Rishikesh and Plot No. 60B, Mohalla Friends Colony, Etawa, Uttar Pradesh. The Revenue's vehement stand is that it was incumbent on the assessee to have got his impugned expenses on transfer and improvement proved by filing cogent supportive evidence. It could hardly dispute that these are some routine expenditures like, repair, maintenance, brokerage involving

unorganized sector incurred in cash which could not be altogether denied for want of any documentary evidence.

5. Be that as it may, it is thus deemed appropriate in the larger interest of justice that a lumpsum disallowance of Rs.1 lakh only than that in question to the tune of Rs.10,80,277/-; would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets the relief of Rs.9,80,277/- in other words.

6. The assessee's legal arguments challenging validity of the impugned reopening are hereby rejected for want of necessary records in the case file.

7. This assessee's appeal is partly allowed.

Order pronounced in the open court on 21st March, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 21st March, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi