

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची
IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM

आयकर अपील सं./ITA Nos.269/RAN/2019

(निर्धारण वर्ष / Assessment Year :2014-2015)

Mahesh Prasad, S/o Bajinath Prasad Argaghat Road, Giridih-815301	Vs.	ITO, Ward-2(1), Dhanbad
स्थायी लेखा सं./PAN No. : BQDPP 4612 B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Rajesh Kapardar, AR
राजस्व की ओर से /Revenue by	:	Sh Khubchand T Pandya, Sr.DR

सुनवाई की तारीख / Date of Hearing	:	06/05/2025
घोषणा की तारीख/ Date of Pronouncement	:	06/05/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order passed by the Id. CIT(A), Dhanbad, dated 21.08.2019, in IT Appeal No.CIT(A), Dhanbad/10050/2016-17 for the assessment year 2014-2015.

2. Shri Rajesh Kapardar, AR appeared on behalf of the assessee. Shri Khubchand T. Pandya, Sr. DR on behalf of the revenue.

3. When this matter was called for hearing in assessee's appeal, Id. Counsel of the assessee submitted that this is an appeal filed by the department. When it was pointed out to him that this is assessee's appeal, he refused to agree and he was holding on that it is an appeal of the revenue.

4. In reply, Id. Sr. DR submitted that this appeal has been filed by the assessee. He vehemently supported the orders of the Assessing Officer and Id. CIT(A).

5. I have considered the rival submissions. A perusal of the appeal clearly shows that this is assessee's appeal. Further a perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has rightly directed the Assessing Officer to adopt the value as arrived at by the Id. DVO being the lesser of the amounts in respect of valuation applying the provisions of Section 50C of the Act. As the assessee is not able to show any reason to interfere in the order of the Id. CIT(A), therefore, the impugned order passed by the Id. CIT(A) stands upheld.

6. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 06/05/2025.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 06/05/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi