

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, NAGPUR**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA no.318/Nag./2025**  
**(Assessment Year : 2019-20)**

Vandana Rajendra Thote  
Ward no.2, Bhilli Kasarkheda  
Dhamangaon Railway  
Amravati 444 709 PAN – BXUPT5814R

..... Appellant

v/s

Income Tax Officer  
Ward-5, Amravati

..... Respondent

Assessee by : Ms. Darshana Bhaiya, Ld. Adv  
(Amicus Curiae)  
Revenue by : Shri Surjit Kumar Saha, Ld. DR

Date of Hearing – 27/06/2025

Date of Order – 27/06/2025

**ORDER**

By this appeal, the assessee has challenged the impugned order dated 13/02/2025, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [for short, "*learned Commissioner*"] for the assessment year 2019-20.

2. There is a delay of 16 days in filing of this appeal. Ld. Amicus Curiae, Ms. Darshana Bhaiya, has prayed for leniency, as the delay is minuscule and has been explained by the assessee by filing a duly sworn affidavit. Hence, the delay is condoned.

**3.** Coming to the merits of the case, this Court observe that the Assessing Officer, vide assessment order dated 25/01/2024, passed under section 147 r/w section 144 of the Income Tax Act, 1961 (for short "*the Act*"), ultimately made the addition of Rs.5,70,380, being purchase price of the rural agricultural land, situated at Amravati vide purchase deed dated 11/05/2018, on a total consideration of Rs.5 lakh, as against the stamp duty, which was valued at Rs.10 lakh. The Assessing Officer made the said addition of Rs.5,70,380 being unexplained and in the absence of return of income and treating the said income, under section 69 r/w section 115BBE of the Act. The Assessing Officer further also made the addition of Rs.5 lakh being difference between the actual consideration shown by the assessee and the stamp duty valuation. The Ld. Amicus Curiae has specifically raised the issue that as to how two additions on a single issue, can be made and, therefore, the additions are liable to be deleted.

**4.** On the contrary, the learned Departmental Representative submitted that admittedly the assessee has not filed any document in order to substantiate its claim qua purchase of property and there is a variation in the valuation shown by the assessee as well as the stamp

duty valuation, as is clear from the Registration Deed, as mentioned by the Assessing Officer in Para-5 of the Assessment Order.

**5.** Having heard the parties and perused the material on record. Though the contention raised by the learned Departmental Representative to the effect that in the absence of relevant documents, the Assessing Officer has rightly made the aforesaid addition, appears to be correct however, considering the submissions made by the Amicus Curiae and in view of the peculiar facts and circumstances of the case, this Court is of the considered view that either of the additions required to be deleted. This Court further find that there was a delay of 22 days in filing first appeal before the learned Commissioner and therefore he dismissed the assessee's appeal in limine and without condoning the delay and without touching the issues on merit. Therefore, in cumulative effect, the issue involved as raised before the learned Commissioner, remained to be adjudicated in its right perspective and proper manner. Thus, considering peculiar facts and circumstances of the case in totality, this Court is inclined to quash the assessment order and consequently remand the entire matter to the file of the Assessing Officer for decision afresh in terms as stated above and as claimed by the Ld. Amicus Curiae, suffice to say that the Assessing Officer shall provide reasonable opportunity of being heard to the assessee.

6. This Court appreciate and endorse the sincere efforts and able assistance provided by the learned Amicus Curiae in coming to the right conclusion and for passing the order in its right perspective and proper manner and for substantial justice.

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

Order pronounced in the open Court on 27.06.2025

**Sd/-**  
**N.K. CHOUDHRY**  
**JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

By Order

Sr. Private Secretary  
ITAT, Nagpur