

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 185/Ran/2025

(Assessment Year: 2018-19)

Suman Devi, H. No. 34, Gurudwara Road, Road No. 1, Jamco, Azad Basti, Telco, Jamshedpur-831004. PAN No. AVRPD 3617 Q	Vs.	I.T.O., Ward-3(1), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Sri A.K. Jajodia, C.A.
Department represented by	Shri Khub Chand Pandya, Sr. DR
Date of hearing	18/08/2025
Date of pronouncement	18/08/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the learned CIT(A), NFAC in Appeal No. NFAC/2017-18/10270955 dated 07/03/2025 for the A.Y. 2018-19.
2. Shri A.K. Jajodia, Id. A.R. is represented on behalf of the assessee and Shri Khub Chand Pandya, Id. Sr.DR is represented on behalf of the revenue.
3. It was submitted by the Id. AR that the only issue in the assessee's appeal was against the action of the Id. CIT(A) in dismissing the assessee's ground in respect of the purchase cost of a flat at a price lower than the guideline value. It was a submission that on other grounds, the Id. CIT(A) had restored the issue to the file of Assessing Officer on the ground that the assessee had not been able to produce all the evidences before the Assessing Officer. It was a submission that in regard to the issue of the said valuation of the flat, the Id. CIT(A) had invoked

the provisions of Section 56(2)(x) of the Act and had held the issue against the assessee as the assessee had not challenged the issue before the Assessing Officer. It was a submission that this issue may also be restored to the file of the Assessing Officer in the interest of justice.

4. In reply, the Id. Sr.DR vehemently supported the order of the Id. CIT(A).
5. We have considered the rival submissions. A perusal of the facts in the present case clearly shows that the assessee had stood unrepresented before the Assessing Officer. Admittedly, this is the reason why the Id. CIT(A) had restored the issue in respect of the addition under Section 69 before the Assessing Officer. The second issue in the assessment order is the addition representing the difference between the purchase price of the flat directly from the builder at a value lower than the government value as per the stamp duty. As admittedly, the assessee stood unrepresented before the Assessing Officer, in the interest of justice, we are of the view that this issue must also be restored to the file of the Assessing Officer for readjudication. The Assessing Officer shall issue fresh notices to the assessee and readjudicate the issue afresh after granting the assessee adequate opportunity of being heard.
6. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 18th August, 2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 18/08/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT

4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi