

IN THE INCOME TAX APPELLATE TRIBUNAL 'GUWAHATI' BENCH, GUWAHATI

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI MANOMOHAN DAS, JM**

**ITA No. 181/GTY/2024
(Assessment Year:2018-19)**

Somen Bhattacharjee
B/3/11 Northen Park Bansdroni,
Kolkata-700070, West Bengal

Vs.

**Income Tax Officer,
Ward-1, Tinsukia Assam**
Sector-3, Tinsukia, Assam
PIN-786125

(Appellant)

(Respondent)

PAN No. ACAPB0292M

Assessee by : Shri Prasanjit Das, AR
Revenue by : Shri Kausik Ray, DR

Date of hearing: 21.07.2025
Date of pronouncement: 27.08.2025

ORDER

Per Rajesh Kumar, AM:

This appeal is preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 22.05.2024 for the A.Y. 2018-19.

02. At the outset, we note that there is a delay of 60 days in filing the appeal by the assessee which were stated to be on account of non-receipt of the appellate order by the assessee. We find that the time taken in filing the appeal including the period of delay was stated to be on account of time taken in obtaining legal opinion as also the difficult terrain of Guwahati where travelling is hazardous and difficult. Considering the same, we find that the delay is for Bonafide and genuine reasons and therefore, we condone the same.

03. We note that the assessment order has been framed by the National e-assessment center, Delhi in which an addition of ₹31,81,000/- was made u/s 56(2)(x) of the Act in respect of difference between the purchase consideration as per purchase deed and the stamp value as per stamp valuation authority. The assessee filed the return of income for the impugned assessment year declaring total income of ₹1,53,120/-. The case of the assessee was selected for scrutiny for the reason that the purchase value of the property was substantially lower than the stamp duty valuation. During the course of assessment proceedings, the Id. AO noted that the assessee purchased the property at ground floor of the building "Matri Apartment" under P.S. Netaji Nagar, P.O. naktala Under KMC ward no.100 being the premise No.255 NS.C Road, Kolkata from Mrs. Mosumi Mukherjee for a consideration 69.00 lacs. The deed value for the said transaction was ₹1,00,80,000/- and the appellant had paid stamp duty of ₹7,05,720/- and thus, there is a difference of ₹31,80,000/-. The Id. AO accordingly, issued show cause notice as to why the provisions of Section 56(2)(x) of the Act should be invoked in respect of the different of ₹31,80,000/-, which was replied by the assessee. The reply of the assessee did not find favour with the Id. AO and he finally, made the addition u/s 56(2)(x) of the Act of ₹31,80,000/- without referring the issue of valuation to the departmental valuation authority.
04. In the appellate proceedings, the Id. CIT (A) upheld the order of the Id. AO.
05. After hearing the rival contentions and perusing the materials available on record, we find that in this case the assessee has purchased the property in Kolkata (flat) for ₹69.00 lacs whereas, stamp value as per stamp valuation was ₹1,00,80,000/- and hence,

there was a difference of ₹31,80,000/-. The Id. AO has made the addition without referring the issue of valuation to the DVO which is mandatory requirement for making the addition. Under these circumstances, we are inclined to restore the issue back to the file of the Id. AO with a direction to reframe the assessment after calling for a report from the DVO and after considering the valuation report filed by the assessee dated 28.01.2025.

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

Order pronounced in the open court on 27.08.2025.

Sd/-
(MANOMOHAN DAS)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 27.08.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Guwahati