

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA No. 57/Agr/2025  
Assessment Year: 2018-19

Goverdhan Singh, Mahua Kheda, Devi Nagla, Quarsi Koil, Aligarh (UP).	<b>Vs.</b>	Income-tax Officer, Ward 4(1)(3), Aligarh.
<b>PAN : FFYPS0811D</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajendra Sharma, Advocate
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	19.08.2025
Date of pronouncement	29.08.2025

**ORDER**

**PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:**

This appeal has been preferred by assessee against the impugned order dated 03.12.2024 passed in Appeal No. NFAC/2017-18/10292493 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2018-19.

2. Brief facts state that the assessee did not file return of income for A.Y. 2018-19. Case was reopened by issuing notice u/s. 148 of the Act on the ground that the assessee sold immovable property for a consideration

of Rs.89,20,000/- to M/s. Sangwan Landco Pvt. Ltd. during the year under consideration. The assessee filed return of income on 12.04.2022 in response to notice u/s. 148, declaring total income of Rs.2,60,210/- as long-term capital gain. The assessee further filed replies on 02.12.2022 and 12.12.2022 in response to notice u/s. 142(1) of the Act and also filed the details of sale consideration of the immovable property sold. However, the transaction details, e.g., purchase/sale deed, supporting vouchers/ledgers, computation of income, calculation of capital gains on the sale of immovable property and details of the relevant bank statement, were not submitted before the revenue authorities. Learned Assessing Officer, accordingly treated the entire sale consideration of Rs.89,20,000/- as short term capital gain and added to the income of the assessee.

3. Aggrieved assessee filed an appeal before the learned CIT(Appeals), who, after considering assessee's written submissions and evidences filed on e-filing portal, confirmed the assessment order with the observation that the assessee failed to adduce any supporting evidence in respect of the said transaction to substantiate the working of the capital gain and further to substantiate assessee's claim that the said immovable property was agricultural land.

4. Perused the records and heard learned AR for the assessee and Id. DR for the Revenue.

5. Learned AR has made written submissions and argued that the appellant is an agriculturist and sold the agricultural land for Rs.89.2 lakhs. He had no knowledge in respect of the computer or the Income-tax portal. The revenue has wrongly assessed the entire sale consideration as 'short term capital gain' and further that the Id. CIT(Appeals) has erred in confirming the assessment order ex parte in violation of the provisions of section 250(6) r.w.s. 250(4) of the Act. Prayed to set aside the impugned order.

6. Learned DR has submitted that no transaction details were submitted before any of the revenue authorities, hence, learned CIT(Appeals) has rightly passed the impugned order.

7. The perusal of the three pages written submissions of the assessee shows that the assessee's main grievance appears to be in respect of revenue not heeding to the assessee's claim of capital gain on the sale of immovable property, having regard to the inflation cost of indexation. We also notice that for want of transaction details of the immovable property, the entire sale consideration seems to have been treated by revenue as short term capital gain.

Keeping the totality of facts and circumstances in view and in the interest of justice, we deem it just and proper to afford an opportunity to the appellant assessee to make his submissions afresh along with required

transaction details and computation of capital gain, keeping inflation cost of index in view. The Assessing Officer is directed to verify such details and thereafter pass an order afresh in accordance with law. We order accordingly. Needless to say that learned Assessing Officer shall ensure the observance of the principles of natural justice. The impugned order is, thus, set aside.

8. In the result, appeal is allowed for statistical purposes.

***Order pronounced in the open court on 29.08.2025.***

**Sd/-  
(M. BALAGANESH)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 29.08.2025

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra