



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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.27/JAB/2024  
(Assessment Year: 2013-14)

<b>Chhaya Masurkar</b> 1 Ward No.9 Ram mandir Road, Katangi, Madhya Pradesh- 481445.	v.	<b>National Faceless Assessment Centre Jurisdiction Officer-ITO, Balaghat Delhi.</b>
<b>TAN/PAN:CAKPM8662A</b>		
(Appellant)		(Respondent)

Appellant by:	Shri Vijay Bagrecha, C.A.
Respondent by:	Shri Alok Bhura, Sr. CIT(DR)

**ORDER**

(1). The present appeal has been filed by the assessee against the impugned order dated 13.02.2024 order passed by the Ld. Commissioner of Income Tax (Appeals) (hereinafter referred as to "CIT(A)"/National Faceless Appeal Centre (NFAC), Delhi, pertaining to the assessment year 2013-14. The grounds of appeal of the assessee are as under: -

*"1. On facts and in circumstances of the case and in law, on receipt of ex parte assessment order under section 144, the assessee did not have correct advice and the reasons for delay of her serious illness were not disclosed correctly in from 35 and therefore could not be filed correctly in appeal at Ld. CIT-A in time hence condonation in filling first appeal may kindly be condoned.*

*2. On facts and in circumstances of the case and in law CIT (A) should have held that Ld. AO erred in reopening assessment us. 147 of the Income Tax Act, 1961 on the basis of third party information in mechanical way and hence reassessment proceeding was bad in law. The assessment order and CIT (A) order is bad in law for other reasons too.*

*3. On facts and in circumstances of the case and in law, the assessee was not required to file the return of income as her income was below taxable limit.*

*4. On facts and in circumstances of the case and in law, on receipt of notice under section 148 the assessee did not have correct advice and therefore could not furnish correct information and explanation of her*

*serious illness besides submission of her medical prescriptions and treatment and hence in lieu of Shree Swamy Samarth Vs ITO (ITAT Mumbai) Appeal Number: ITA No. 237/Mum/2023 decision the condonation of delay in filling appeal should have been given by CIT (A).*

*5. On facts and in circumstances of the case and in law, as the property sold was in joint name of assessee and her mother and by applying cost of inflation index and other development cost the income in form of capital gain in hands of each joint owner was below taxable-limit henceforth addition made of full sales consideration of land held jointly in assessee name only was beyond law and hence addition of Rs26,49,500/- should have been deleted by CIT(A)*

*6. On facts and in circumstances of the case and in law, Ld. AO should have appreciated that a joint property's (in assessee and mother name full sales consideration cannot be capital gain as added to income of Rs26,49,500/- besides addition of income from other sources of Rs2,00,500 (being difference of cash deposition and full sales consideration). Ld. CIT-A has erred in confirming the assessment order with addition.*

*7. On facts and in circumstances of the case and in law, Ld. CIT -A erred in having ' ignoring the fact that AO was duly in possession of Tehsildar report regarding location of land as sold during the assessment proceeding and hence CIT -A should have appreciated the gross injustice happening to the assessee and should have condoned the delay so that the assessment can take place on merits.*

*8) CIT(A) erred in ignoring the fact that AO has proposed re-opening under section 147 on the basis of escaped income of cash deposition of RS 13,24,500 and has made addition of Rs 28,50,000/- beyond act, law and natural justice."*

(2) At the time of hearing, the Ld. Authorized Representative ("Ld. AR", for short) for the assessee informed us that the assessee has opted to settle the aforementioned appeal under Direct Tax Vivad se Vishwas Scheme, 2024 ("DTVSVS", for short) and that the Designated Authority has already issued Form -2 under DTVSVS, 2024. He also drew our attention to letter dated 06.06.2025 sent to Income Tax Appellate Tribunal ("ITAT", for short) in this regard. Copy of Form -1, 2 and 3 issued by Designated Authority under DTVSVS was also enclosed with the aforesaid letter. Ld. Departmental Representative ("DR", for short) for Revenue has no objection for withdrawal of the appeal. After due consideration and in view of the foregoing, we are of the

opinion that this appeal has become infructuous on account of aforesaid DTVSVS, and this appeal may be treated as withdrawn on account of the aforesaid DTVSVS. Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(2.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid DTVSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal in accordance with law.

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

Order pronounced in the open Court on 21/08/2025.

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

DATED: 21/08/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur