

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 4974/Del/2025 : Asstt. Year : 2012-13

Indira Bhatt, 505, Satpura Apartment, Kaushambhi, Ghaziabad-201010 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1)(2), Ghaziabad-201002 (RESPONDENT)
PAN No. AIXPB3201D		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 23.09.2025	Date of Pronouncement: 23.09.2025
------------------------------------	--

ORDER

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1077045664(1) dated 15.06.2025, in proceedings u/s 147 r.w.s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

3. Learned departmental representative vehemently argues during the course of hearing that both the learned lower authorities have rightly computed short term capital gains of Rs.35,02,782/- in the assessee's case after invoking section 50C of the Act involving sale consideration of Rs.42,10,000/-,

in assessment order dated 06.12.2019 and upheld in the lower appellate discussion.

4. The tribunal hereby finds no merit in the Revenue's foregoing vehement contentions. This is for the precise reason that section 50C of the Act comes into play only in case there arises a difference between the actual sale price which is found to be less than the stamp valuation of the corresponding capital asset(s). It is hereby reiterated that the assessee had sold/transferred her capital assets as per the stamp price only wherein there is no other sale consideration forthcoming in the case herein. I accordingly accept the assessee's instant sole substantive ground to delete the impugned short term capital gains addition in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 23/09/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 23/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR