

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, NAGPUR**  
**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**  
**ITA no.545 & 535/NAG/2025**  
**(Assessment Year : 2014-15 & 2015-16)**

Shubhangi Pravin Nidhan,  
At Khasroli Post Salai  
Godhani  
Nagpur-440023,  
Maharashtra.  
PAN-DFAPK5631D

..... Appellant

v/s

Income Tax Officer  
Ward-3(4),  
Nagpur-440001,  
Maharashtra.

..... Respondent

Assessee by: Shri.Krishnakumar Gupta.A.R.  
Revenue by : Shri Surjit Kumar Saha.Sr.DR

Date of Hearing – 14/10/2025

Date of Order – 15/10/2025

**ORDER**

These two appeals are filed by the assessee against separate orders of even dated 24/03/2023, passed by the CIT(A)/NFAC, Delhi, u/sec143(3)r.w.s.147 and u/sec250 of the Income Tax Act, 1961 (for short "*the Act*"). Since the issues in these two appeals are common and identical, hence they are clubbed, heard and a consolidated order is passed. For the sake of convenience the appeal in ITA no.545/NAG/2025, for the A.Y. 2014-15 is taken as lead case and facts narrated. The following grounds of appeal are raised by the assessee as under:-

*"The Appellant respectfully submits the following grounds of appeal against the order dated 29.07.2022 passed by the Learned Commissioner*

*of Income Tax (Appeals) - NFAC, Delhi. for the Assessment Year 2015-16:*

*1. Violation of Natural Justice:*

*The order of the Ld. CIT(A) is bad in law and void ab initio as it has been passed ex parte, without affording the Appellant effective opportunity of being heard, thereby violating the principles of natural justice.*

*2. Non-speaking Order:*

*The Ld. CIT(A) erred in law in not passing a reasoned and speaking order as mandated under section 250(6) of the Act.*

*3. Wrong Application of Section 50C:*

*The Ld. CIT(A) and Assessing Officer have erred in adopting the stamp duty valuation of Rs. 55,98,000/- for Agricultural Land-2 instead of the actual sale consideration of Rs. 55,55,295/- even though the difference was less than 5% as permitted under the proviso to Section 50C*

*4. Arbitrary Fair Market Value as on 01.04.1981:*

*The Assessing Officer erred in adopting the fair market value of 25,000/- per acre as on 01.04.1981 on the basis of an alleged "field inquiry," without producing any supporting evidence or comparable sale instances, and the Ld. CIT(A) erred in confirming the same mechanically*

*5. Invalidity of Assessment Order for want of DIN:*

*The assessment order is bad in law and liable to be quashed, as it does not bear a valid Document Identification Number (DIN) as mandated by CBDT Circular No. 19/2019 dated 14.08.2019, thereby rendering it invalid and non est in the eyes of law.*

*6. General Grounds:*

*a) The Ld. CIT(A) erred in upholding the assessment without properly appreciating the facts, evidence, and submissions of the Appellant.*

*b) The impugned orders are unjust, arbitrary, and contrary to settled principles of law.*

*c) The Appellant craves leave to add, alter, amend, modify, or withdraw any ground of appeal at the time of hearing.*

*PRAYER*

*The appellant, therefore, humbly prays that*

*That the delay in filing the appeal be condoned in the interest of justice. the impugned orders passed by the Ld. CIT(A) and Assessing Officer be quashed or suitably modified.”*

2. At the time of hearing, the Ld.AR of the assessee submitted that there is a delay in filing the appeal before the Hon'ble Tribunal and the assessee has filed an application and affidavit for condonation of delay explaining the sufficient cause. Whereas the facts mentioned in the Affidavit are reasonable and the learned D.R. has no specific objections. Accordingly, the delay is condoned and the appeals are admitted.

3. The brief facts of the case are that, the assessee has not filed return of income for A.Y.2014-15 and the Assessing Officer has received information that the assessee along with eleven other co-owners have sold two properties during F.Y. 2013-14 and there is variation in the fair market value as per SRO and the sale consideration mentioned in the sale deed. The Assessing Officer found that the assessee has sold agricultural lands, which is a capital asset within the meaning of section 2(14) of the Act and the lands are situated within 8 kms of Nagpur Municipal Corporation. The Assessing Officer has reason to believe that the income has escaped assessment and issued notice u/sec148 of the Act. The assessee has filed return of income for the A.Y. 2014-15 on 06/12/2018 disclosing a total income of Rs.2,10,930/-. Subsequently, notice u/sec143 (2) and 142(1) of the Act are issued calling for the details and material evidences. The Assessing Officer dealt on the facts

that the assessee has sold capital asset and worked out the long term capital gains and the cost acquisition towards assessee's share. Similarly, a show cause notice was issued on 05/10/2019 and the assessee has filed the submissions on 05/11/2019 and the A.O has called for additional information. Since there was no compliance by the assessee and there is no supporting evidence in support of cost of acquisition of land as on 01/04/1981, the Assessing Officer computed the long term capital gains adopting the cost of acquisition as on 01/04/1981 of Rs.5,000/- per acre. Finally, the A.O has computed the long term capital gains of Rs.6,01,397/- and assessed the total income at Rs.6,01,400/- and passed the order u/sec143(3)r.w.s.147 dated 23/12/2019. Aggrieved by the order, the assessee has filed the appeal before the CIT(A).

4. In appellate proceedings, the CIT(A) has considered the grounds of appeal, statement of facts, findings of the Assessing Officer and issued notices of hearing and since there was no compliance to the notices by the assessee, the CIT(A) considering the information on record has confirmed the action of the Assessing Officer and dismissed the appeal of the assessee by passing ex-parte order. Aggrieved by the order of the CIT(A), the assessee has filed appeal before the Hon'ble Tribunal.

5. At the time of hearing, the learned Authorised Representative for the assessee (for short "*the learned A.R.*") submitted that the CIT(A) has erred in sustaining action of the assessing officer overlooking the

submissions in the assessment proceedings. Further, the Ld.AR submitted that the assessee has a good case on merits and prayed for an opportunity to substantiate the claim with material evidences and information before the lower authorities. Per Contra, the Ld.DR relied on the order of the CIT(A).

6. Heard the rival submissions and perused the material available on record. The CIT(A) has dismissed the assessee's appeal, as there was no compliance to the notices issued in the appellate proceedings on various dates dealt at Page 8 Para 4.2 of the order. Further the CIT(A) is of the opinion that the assessee is not interested in prosecuting its appeal and has confirmed the action of the Assessing Officer. Whereas, the learned A.R. in the course of hearing, submitted that the assessee has a good case on merits and shall substantiate with material evidences before the lower authorities. Whereas, the assessee has raised grounds of appeal challenging the action of the assessing officer. There could be various reasons for non-compliance by the assessee which cannot be ruled out. Hence, considering the facts, circumstances, submissions of the learned A.R and to meet the ends of justice, the assessee should be provided one more opportunity for hearing. Accordingly, the order of the CIT(A) is set aside and restore the disputed issues to the file of the CIT(A) to adjudicate issues afresh on merits based on the evidences subject to the assessee making payment of cost of Rs.2,000/- (Rupees Two Thousand

Only) to be deposited with the Income Tax Department within one month from the date of receipt of this order. And the assessee should be provided adequate opportunity of hearing and the assessee shall co-operate in submitting the information for early disposal of the appeal. And the grounds of appeal of the assessee are allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

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8. As the facts and circumstances in this appeal is identical to ITA.No.545/NAG/ 2025 for the A.Y.2014-15 (except variances in figures) and the decision rendered in above paragraph 6 & 7 would apply mutatis mutandis for this appeal also. Accordingly, the grounds of appeal filed by the assessee are allowed for statistical purposes.

9. In the result, the two appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 15/10/2025 as per rule 34(5) of the ITAT Rules 1963

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur