

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member and  
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1047/Kol/2025  
Assessment Year: 2018-19**

**Debasish Banerjee.....Appellant  
C/o Subash Agarwal & Associates,  
1, Gibson Lane, Kol- 700069..  
[PAN: AGFPB3602C]**

**vs.**

**ITO, Ward-44(1), Kolkata.....Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.  
Shri Manas Mondal, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : October 16, 2025

Date of pronouncing the order : October 27, 2025

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 23.04.2025 of the National Faceless Appeal Centre [hereinafter referred to as the "Id. CIT(A)"] arising out of an order passed u/s 143(3) r.w.s. 144B of the Income Tax Act, 1961 [hereinafter referred to as the "Act"] dated 30.04.2021 by ITO, Ward-44(1), Kolkata.

2. The brief facts of the case of the assessee are that the assessee being an individual and derives income from business, capital gains from sale of house property and income from other sources and the assessee filed his return of income declaring total income of Rs.2,40,660/- for the year under consideration. The case was selected for limited scrutiny on the issue of "the assessee has reported sale consideration in the capital gain schedule of return of income, which is less than value as per stamp authority as declared by the assessee within schedule CG of ITR and the

assessee has adopted lower value for computation of capital gains”. The assessee had purchased two properties i.e. 944 sq. ft and 400 sq. ft at 71A, Shyampukur Street, Kol-4 and the date of conveyance of the said properties on 22.12.2017 and 11.08.2017. The Assessing Officer observed that both the properties during the year amounted were above 46 lakhs and whereas the stamp duty value of the both the properties were Rs.1,14,72,160/- and hence there was a difference in stamp value for Rs.68,72,160/-. Accordingly, the Assessing Officer by invoking section 50C of the Act added the difference value of Rs.68,72,160/- to the total income of the assessee.

3. Aggrieved by the said order, the assessee preferred appeal before the Id. CIT(A), wherein, the assessee failed to succeed.

4. Being aggrieved and dissatisfied, the assessee preferred appeal before us thereby submitting that the Id. CIT(A) erred in confirming the addition of Rs.68,72,160/- made by the Assessing Officer u/s 50C of the Act on the ground that the assessment was completed without considering the report of DVO dated 20.09.2021. The prayer of the Id. AR is that the matter may be remitted to the file of the Assessing Officer with a direction to decide this issue afresh after receiving report from the DVO.

5. The Id. DR did not raise any objection in remitting the appeal before the Assessing Officer.

6. Upon hearing the submissions of the counsels of the respective parties, we have perused the order passed by the lower authorities and find that the Id. CIT(A) erred in confirming the addition of Rs.68,72,160/- made by the Assessing Officer u/s 50C of the Act on the ground that the assessment in this case was completed u/s 143(3) r.w.s. 144B of the Act without considering the report of DVO as the DVO's

report has come on 20.09.2021, which is placed in paperbook at pages 74 to 81. We note that the Assessing Officer should have referred the matter to a departmental valuation officer as contemplated in section 50C to avoid miscarriage of justice. In this case, the Assessing Officer made the said addition without referring to the case to the DVO as to whether there was actual difference between the stamp value and market value. Going over the facts of the case and considering the submissions of both the parties, we are inclined to remit the appeal of the assessee to the file of the Assessing Officer for fresh consideration with a direction to the Assessing Officer that the Assessing Officer before deciding this issue afresh be referred the matter to the DVO and after receiving the report from the DVO, he will pass order after being heard to the assessee in accordance with law.

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

***Kolkata, the 27<sup>th</sup> October, 2025.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 27.10.2025.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches