

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकर अपील सं. / ITA No. 246/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2012-13)

Smt. Anita Rani C/o Shri J.S.Bedi 638-A, Gandhi Nagar Jammu – 180004	बनाम/ Vs.	ITO Pathankot Ward Pathankot Punjab - 145001
स्थायी लेखा सं./PAN. AARPR-0843-D		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	12-11-2025
घोषणाकीतारीख / Date of Pronouncement	:	17/11/2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Ld. Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 07-03-2024 in the matter of an assessment framed by Ld. AO on *best judgment basis* u/s 144 r.w.s. 147 of the Act on 06-12-2019. The registry has noted delay of 298 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition

along with supporting documentary evidences which is placed on record. Considering the same, we condone the delay and proceed with adjudication of appeal on merits. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. Upon perusal of assessment order, it could be seen that the assessee is a teacher. Due to adverse medical conditions, the assessee and her husband sold a residential house for Rs.10 Lacs. The Ld. AO estimated cost of acquisition of Rs.8 Lacs and computed capital gains of Rs.2 Lacs. The assessee's share of Rs.1 Lacs was finally added to her income. During first appeal, the assessee furnished actual computations and arrived at capital loss of Rs.1 Lacs. The computations have been extracted at Page No.5 of the impugned order. The Ld. CIT(A) did not accept the same on the ground that no evidence was produced by the assessee towards construction cost of Rs.3.50 Lacs. Aggrieved, the assessee is in further appeal before us.

3. From assessee's computation, it could be seen that the assessee has purchased the land for Rs.2.40 Lacs and incurred expenses of Rs.0.10 Lacs. The assessee spent Rs.3.50 Lacs on the construction and thus, arrived at loss of Rs.1 Lacs. However, the assessee could not furnish sufficient documents in support of construction cost. However, even if construction cost is taken to be

Rs.2.50 Lacs, still the capital gains would be 'Nil'. Therefore, we delete the impugned addition of Rs.1 Lacs and allow the appeal of the assessee.

4. The appeal stand allowed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 17/11/2025

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR