

**IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.5649/Del/2024
(Assessment Year: 2018-19)**

Sonia Bhaskar B22 Maharani Baghi Delhi- 110065	Vs.	National Faceless Assessment Centre Delhi – 110002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AABPS2386J		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Manish Gupta, Sr. DR

Date of Hearing	16.09.2025
Date of Pronouncement	28.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 08.11.2024 of the Ld. National Faceless Appeal Centre (NFAC) Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. ‘FAA’) in DIN & Order No : ITBA/NFAC/S/250/2024-25/1070196936(1) arising out of the order dated 09.09.2021 passed u/s 143 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) by the National Faceless Assessment Centre, Delhi (hereinafter referred to as the “AO”) for AY: 2018-19.

2. None appeared for the assessee at the time of hearing and report is filed by the Ld. DR that the assessee was duly served by the notice which were handed over, thus no further opportunity of service is justified. The ld. DR was heard and record perused.

3. The case was selected for scrutiny assessment and it was found that assessee along with two other persons has sold immovable property for Rs.24,65,00,000/- whereas stamp duty value of the same was Rs.37,32,71,500/-. On request of assessee the DVO report was called who had valued the property at Rs. 28,42,68,000/-, accordingly, addition of Rs.1,25,89,601/- as long term capital gain was made which has been sustained by the ld. CIT(A).

4. The main contention of the assessee was that the inclusion of the value of old construction, as DVO report does not mention about the demolition of old structure and construction of new building and that old structure has not market value. Ld. CIT(A) has considered the recitals of sale deed to dismiss the objection and we find no reasons to interfere in the same. The appeal is dismissed.

Order pronounced in the open court on 28.11.2025

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 28.11.2025
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI