

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.2159/PUN/2025
Assessment year : 2013-14**

Shriram Sahadev Rawool At Post Parule, Near Vetoba Temple, Vengarle, Sindhudurg, Maharashtra – 416510	Vs.	ITO, Ward – 1, Kudal
PAN: AHMPR7876C		
(Appellant)		(Respondent)

Assessee by : None
Department by : Smt. Indira R. Adakil, Addl.CIT
Date of hearing : 03-12-2025
Date of pronouncement : 03-12-2025

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the order dated 25.07.2025 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2013-14.

2. It was seen from the order sheet entries that none appeared on behalf of the assessee on 11.11.2025 for which it was adjourned to 03.12.2025. Today also when the name of the assessee was called, nobody appeared from the side of the assessee nor any application for adjourned was filed. Therefore, we deem it proper to decide this appeal on the basis of material available on record and after hearing the Ld. DR.

3. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the Ld. CIT(A) / NFAC in dismissing the appeal and thereby sustaining the addition of Rs.2,92,57,000/- made by the Assessing Officer on account of long term capital gain u/s 112 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

4. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income. Information was available with the department that the assessee during the financial year 2012-13 relevant to assessment year 2013-14 had sold immovable properties valued at Rs.2,94,57,000/- but had failed to disclose the capital gain by filing the return of income u/s 139 of the Act. The Assessing Officer, therefore, after recording reasons, reopened the assessment u/s 147 of the Act with the prior approval of the competent authority. Accordingly, notice u/s 148 dated 25.02.2020 was issued and served on the assessee. However, there was no response from the side of the assessee. The notice issued u/s 142(1) of the Act also remained un-complied with. The Assessing Officer, therefore, in absence of any information from the side of the assessee, determined the long term capital gain at Rs.2,92,57,000/- and brought the same to tax as per provisions of section 112 of the Act.

5. In appeal the Ld. CIT(A) / NFAC dismissed the appeal filed by the assessee on the ground that the assessee has not submitted authenticated clear-cut evidence

to support his claim that the land sold is an agricultural land and the documents submitted by him only supports that they are non-agricultural land.

6. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal by raising the following grounds:

1. *On the facts and in the circumstances of the case and in Law the CIT(A) is not justified in treating rural agricultural land which is not a capital asset as per S 2(14) of the Act and exempt from capital gain as non-agricultural land treating the same as taxable capital asset.*
2. *The appellant craves, to consider each of the above grounds of appeal without prejudice to each other and craves leave to add, alter, delete or modify all or any of the above grounds of appeal.*

7. The Ld. DR while relying on the orders of the Assessing Officer and the Ld. CIT(A) / NFAC submitted that since the assessee has sold the land at a huge price of Rs.2,94,57,000/- without providing any supporting documents to show that it was in fact rural agricultural land, therefore, the Ld. CIT(A) / NFAC was fully justified in upholding the action of the Assessing Officer. Further he has already directed the Assessing Officer to examine the purchase deed to ascertain the assessee's share of amount and corresponding cost for calculating the cost of indexation and re-compute the capital gain. Therefore, the order of the Ld. CIT(A)/NFAC should be upheld and the grounds raised by the assessee be dismissed.

8. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. CIT(A) / NFAC and the paper book

filed on behalf of the assessee. It is an admitted fact that due to non-compliance to the statutory notices issued by the Assessing Officer, he treated the sale price of land at Rs.2,92,57,000/- as long term capital gain to be taxed u/s 112 of the Act. We find although the assessee before the Ld. CIT(A) / NFAC filed certain details, however, the Ld. CIT(A) / NFAC was not satisfied with the arguments advanced by the assessee and upheld the action of the Assessing Officer. While doing so, he noted that there is no material proof available on record to show that the assessee has conducted any agricultural activity after purchasing the said land in the year 2008 and then sold at a huge price of Rs.2,94,57,000/- in the year 2012. According to him, this huge appreciation of the land price in a short span of 4 years is beyond the imagination that the land was used for agricultural purposes. Since nothing has been produced before us to take a contrary view than the view taken by the Ld. CIT(A) / NFAC, therefore, we uphold the order of the Ld. CIT(A) / NFAC. The grounds raised by the assessee are accordingly dismissed.

9. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 3rd December, 2025.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 3rd December, 2025
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	03.12.2025		Sr. PS/PS
2	Draft placed before author	03.12.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			