

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.1665/Kol/2025
Assessment Year: 2020-21**

**Anupam Guha.....Appellant
5/17 Regent Park,
Kol- 700040..
[PAN: AGJPG0760G]**

vs.

ITO, Ward-25(1), Kolkata.....Respondent

Appearances by:

Shri Devesh Poddar, Advocate, appeared on behalf of the appellant.

Shri Manoj Kumar Patil, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 12, 2026

Date of pronouncing the order : January 21, 2026

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 29.11.2024 of the NFAC, Delhi (hereinafter referred to as the "CIT(A)") passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2020-21.

2. The appeal has been filed by the assessee with a delay of 174 days and the assessee has filed an affidavit for condonation of the delay. After going over the said affidavit, we find sufficient reasons behind the delay and consequently, the delay in filing the appeal is hereby condoned and we proceed to dispose of the appeal on merits.

3. Brief facts of the case are that the assessee filed Return of Income declaring income of Rs.17,33,480/- for Assessment Year 2020-21. The case was selected for scrutiny under "CASS" by issue of notice u/s 143(2) of the Act. The AO completed assessment vide order section

143(3) read with section 144B of the Income tax Act determining total income at Rs. 1,16,62,959/- by making addition of Rs.99,29,179/- on account of difference between stamp duty value and purchase value by invoking provisions of section 56(2)(x) of the Act.

3. On appeal, the ld. CIT(A) has dismissed the appeal of the assessee by passing an ex parte order on the ground that the assessee failed to make compliance on consecutive dates of hearings fixed by the ld. CIT(A).

4. Aggrieved and dissatisfied, the assessee is in appeal before us. At the time of hearing, the Ld. AR submitted that the Ld. CIT(A) erred in upholding the addition of Rs.99,29,719 u/s 56(2)(x) without considering the fact that the said land was stock in trade and was not covered in definition of property referred to in section 56(2)(x) and also the Ld. CIT(A) did not refer the case to the Departmental Valuation Officer to analyse the actual difference between the stamp duty value and purchase consideration depending upon the current market situation. The ld. further submits that the ld. CIT(A) passed an ex parte order without going into the merits of the case. The prayer of the assessee is that the matter be remitted back to the file of the Assessing Officer for fresh consideration.

5. The Ld. DR did not make any objection to the above proposal of the ld. AR.

6. We have considered the submissions of the counsels of the respective parties and perused the material available on record. We find that the ld. CIT(A) passed an ex parte order without considering the case of the assessee relating to the addition of Rs.99,29,719 u/s 56(2)(x) of the Act. We also find that the matter requires fresh verification to determine the actual difference amount between the stamp duty value

and purchase consideration based on the prevailing market situation. Therefore, considering the facts and circumstances of the case and the submission made by the assessee, we remand the matter back to the file of the Assessing Officer for fresh verification and to pass a fresh order after considering valuation report of the DVO by referring the matter to the DVO and documentary evidences filed by the assessee in accordance with law. The assessee is directed to fully cooperate in the remand proceedings by producing all relevant documents/details in support of his claim.

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

Kolkata, the 21st January, 2026.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 21.01.2026.

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