

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं  
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And  
Annapurna Gupta, Accountant Member

आयकर अपील सं/ITA No.343/Ahd/2025  
निर्धारण वर्ष /Assessment Year : 2013-14

Vasrambhai Rabari Legal Heir of Late Dhulabhai F. Rabari Rabari Falia Bamangam, Karjan Vadodara - 391 210	<u>बनाम/</u> <u>v/s.</u>	The Income Tax Officer Ward-3(1)(4) Vadodara - 390 007
स्थायी लेखा सं./PAN: BJDPR 6785 E		

(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
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Assessee by :	Shri Parimalsinh B. Parmar, AR
Revenue by :	Shri Shri Abhijit, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28/01/2026  
घोषणा की तारीख /Date of Pronouncement: 30/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 03/10/2024 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2013-14.

2. The appeal is time-barred by 44 days. A separate application for condonation of delay has been filed, wherein, it has been stated that the

assessee has been pursuing a rectification application before the Ld. CIT(A). That since the rectification application was dismissed by the Ld. CIT(A), hence, the assessee had to file the appeal and because of the aforesaid reasons, a delay of 44 days has occurred in filing the appeal.

3. Considering the above submissions, the delay in filing the present appeal is hereby condoned.

4. The short issue involved in this appeal is relating to taxing of the Long Term Capital Gains earned by the assessee on sale of agricultural land. The plea of the assessee before both the lower authorities has been that since the land falls in the definition of agricultural land and is out of the purview of definition of capital assets as defined u/s.2(14) of the Act, therefore, no capital gains tax is leviable on the amount received by the assessee on sale of land.

5. The Ld. Counsel for the assessee has explained that, earlier, the assessee had filed the appeal before the Ld. CIT(A) in physical form and had furnished all the relevant evidences and documents in support of his pleadings. However, thereafter, the case was transferred to faceless regime/e-proceedings. In the e-proceedings, only one opportunity was given to the assessee to upload his submissions/documents, which could not be uploaded due to technical glitches. The Ld. Counsel submitted that all the relevant documents and submissions of the assessee were already on record. He has submitted that, in this case, the principles of natural justice have been violated. The Ld. Counsel, therefore, has requested that the assessee may be given an opportunity to present his case before the Ld. CIT(A).

6. The Ld. DR could not rebut the aforesaid factual position on the file.

7. In view of the above discussion, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present his case before the Ld. CIT(A). Accordingly, the impugned order of the Ld. CIT(A) is hereby set aside and the matter is restored to the file of the Ld. CIT(A) for decision afresh in accordance with law, after giving opportunity to the assessee to present his case.

8. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

**Order pronounced in the Open Court on 30/01/2026.**

**Sd/-  
(Annapurna Gupta )  
Accountant Member**

**Sd/-  
( Sanjay Garg)  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 30/01/2026

*टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad