

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 473/SRT/2025
(Assessment Year: 2015-16)

Dishant Sureshbhai Patel, 161, Moti Street, Pal Gam, Pal Surat-395009 [PAN : BKRPP 5335 H]	Vs.	Income Tax Officer, Ward-3(2)(6), Surat
(Appellant)	..	(Respondent)
Appellant represented by :	Shri P.M. Jagasheth, CA	
Respondent represented by:	Shri Ajay Uke, Sr DR	
Date of Hearing	23.01.2026	
Date of Pronouncement	30.01.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal has been filed by the assessee against the order dated 31.03.2025 passed by the Ld. Addl/JCIT(A), Kolkata (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2015-16.

2. The assessee has raised following grounds of appeal:-

"1. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the addition of Rs.16,05,645/ on account of alleged share of long term capital gain computed as per the DVO valuation report as on 01.04.1981.

2. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Office in making addition by computing difference between long term capital gain calculated by the AO and declared by the Assessee in ROI.

3. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in

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confirming the action of the Assessing Office in disallowing of claimed of deduction u/s.54F of the Income tax Act, 1961.

4. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has not offered adequate opportunities to hear the case and passed ex parte order and hence the case may please be set aside and restored back to the CIT(A) or AO."

3. At the outset, the Ld. AR submitted that the issue involved in the present appeal stands squarely covered by the decision of the Tribunal in the case of a co-owner of the same property, namely Smt. Akshita Vikrant Patel, in ITA No. 777/SRT/2024, vide order dated 21.01.2026. It was submitted that the facts and circumstances of the present case are identical and no distinguishing feature has been pointed out by the Revenue.

4. For the sake of ready reference, the operative portion of the aforesaid Tribunal order is reproduced below:

"3. The return of income was filed on 27-08-2015 declaring income at Rs. 11,18,742/-. The assessee along with co-owner sold the land in which the assessee has share of 6.25%. The total sale consideration was Rs. 4,47,91,000/-. Thus, the share of assessee comes to Rs.27,99,437/-. The assessee offered capital gain of Rs. 10,15,944/- after taking value of property of property of Rs. 27,78,900/- as on 01-04-1981. The value of land as on 01-04-1981 was taken 27,78,900/- @760 per sq. mt. on the basis of the valuation of Government Registered valuer. The A.O. has taken the value of the land sold @ 13.19 per sq. meter and the DVO as per his report has taken the value @ 76 per sq. ft. The assessee has given the details of Tax Deducted at Source on sale of immovable property u/s 1941A which clearly indicates that total transaction was Rs.29,53,983 and the statement of Long Term Capital Gain has taken sale price at Rs.27,99,437/-. After claiming the exemption u/s 54F, the said capital gain becomes Nil. Therefore, we hold that the addition made by the Assessing Officer does not survive. Thus, the appeal of the assessee is allowed."

5. We observe that the facts of the present case are identical to those considered by the Tribunal in the case of the aforesaid co-owner. No change in

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the factual matrix or in the applicable legal position has been brought to our notice by the Revenue so as to take a different view in the matter. Therefore, respectfully following the decision of the Coordinate Bench in the case of Akshita Vikrant Patel (supra), and in the absence of any distinguishing facts, we allow the appeal of the assessee.

6. In the result, the appeal filed by the assessee is allowed.

The order is pronounced in the open Court on 30.01.2026

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Ahmedabad; Dated 30/01/2026

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

आदेश की प्रतिलिपि □ ग्रेषित/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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

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