

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
&
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6307/DEL/2025; Assessment Year: 2022-23

NCR Warehousing Pvt. Ltd. 148, Kherki Daula Gurgaon- 122004 Haryana	Vs	CIT(A), NFAC New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAGCN1152R		

Assessee Represented by : **Shri Saurabh Singla, CA,
Shri Vivek Gupta, Adv.**

Revenue/Department Represented by : **Ajay Kumar Arora, Sr. DR**

Date of Hearing: 28.01.2026	Date of Pronouncement: 28.01.2026
-----------------------------	-----------------------------------

ORDER

PER RENU JAUHRI :

The above captioned appeal is preferred by the assessee against the order dated 29.07.2025, passed by Ld. CIT(A)/NFAC, Delhi u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as, "Act"] for A.Y. 2022-23. The assessment was carried out by the Assessing Officer [for short, 'AO'] u/s 143 r.w.s 144B of the Act, vide order dated 21.03.2024.

2. Brief facts are that the assessee company filed return for A.Y. 2022-23 on 01.09.2022, declaring income of Rs. 6,16,630/-. Assessment was completed after recomputing the Long Term Capital Gains at Rs. 6,04,40,934/-, after rejecting the assessee's claim regarding cost of construction/improvement which were not substantiated. Assessment was completed at an income of Rs. 6,04,99,557/- vide order u/s 143(3) r.w.s 144B dated 21.03.2024. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). Vide order dated 29.07.2025, Ld. CIT(A) dismissed the assessee's appeal upholding the computation made by the Ld. A.O. Further aggrieved, the assessee is in appeal before the Tribunal.

3. Before us, the Ld. AO submitted that the Ld. CIT(A) order was not justified in confirming the addition made by the Ld. AO and ignoring the additional evidence and evidences furnished by the assessee, during the course of proceedings. He has further argued that the action of the Ld. AO in adopting stamp duty value for determining the cost of construction without referring the matter to the DVO was contrary to the legal provisions.

In view of these facts, Ld. AR requested for remand back of the order to Ld. Jurisdictional Officer for fresh verification in the light of documentary evidences filed by the assessee. Ld. DR has also not controverted the said proposition.

5. After hearing both the parties and, in the interest of justice, we deem it appropriate to restore the matter to the Jurisdictional Assessing Officer for fresh assessment after due verification of the evidences filed by the assessee. Needless to add the assessee should be given reasonable opportunity of being heard.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 28 -01-2026.

Sd/-
(MAHAVIR SINGH)
Vice President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 05.02.2026

Pooja Mittal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi