

**THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH**

**Before Dr. BRR Kumar, Vice President
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 1973/Ahd/2025
Assessment Year 2010-11**

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| Ashokkumar Chandlal Yadav, 27, Shree Mahadevnagr Society, Sardar Patel Stadium, Navrangpura, Ahmedabad-380009 PAN: AABPY8315K (Appellant) | Vs | The ITO, Ward-5(2)(2) Ahmedabad (Respondent) |
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**Assessee by: Shri Jaimin Gandhi, A.R.
Revenue by: Shri Veerbadram Vislavath, Sr. D.R.**

Date of hearing : 12-01-2026
Date of pronouncement : 27-02-2026

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 19-02-2025 passed by Addl/JCIT(A), Kochi for assessment year 2010-11.

2. The grounds of appeal are as under:-

“(a) The appellant states that the appellate authority has erred in observing the want of prosecution. The appellant submits that it is a settled principle of law that the litigant should not suffer the consequences of the mistake of the Advocate.

(b) The appellant respectfully submits that the respondent has erred in making addition of Rs 22,28,701/-towards long term capital gain on sale of land

(c) The Appellant submits that the respondent has erred in relying upon the report of the DVO, despite the fact that it was passed without providing

sufficient opportunity to the appellate and accordingly it is bad in law as it is in breach of the principles of natural justice.

(d) The appellant submits that the respondent has erred in ignoring the effect of various disputes pertaining to the subject land on the valuation of the subject land.

Total tax effect Rs. 3,13,480/-”

3. The assessee filed return of income for the year under consideration u/s. 139 of the Act on 30-07-2010 declaring income of Rs. 1,58,410/-. The assessment u/s. 143(3) of the Act was finalized at assessed total income of Rs. 26,15,190/- on 30-11-2022 making addition of Rs. 24,92,742/- under the head long term capital gain.

4. The assessee filed appeal before the CIT(A) who confirmed the said addition. Further, the assessee filed appeal before the Tribunal being ITA No. 800/Ahd/2024 which was disposed of by order dated 20-06-2018 thereby directing the Assessing Officer to refer the matter to DVO for valuation. Accordingly, the Assessing Officer calculated for the DVO's report dated 28-12-2018. The property was valued at Rs. 1,78,66,000/- as on 26th August, 2009 as against the sale consideration of Rs. 1,40,00,000/- declaring in the sale deed. The assessee objected the said DVO's report vide reply dated 20-05-2019. The Assessing Officer rejected the said submission and made the addition towards capital gain of Rs. 22,28,701/- being his 1/7 share in the property. The Assessing Officer also made addition of Rs. 1,58,401/- under the head of other sources.

5. Being aggrieved by the assessment order passed u/s. 143(3) r.w.s. 254 of the Income Tax Act, 1961, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee on the ground of ex-parte.

6. The ld. A.R. submitted that the matter be remanded back to the file of the CIT(A). The assessee's appointed advocate did not appear or conduct the matter before the CIT(A) and the assessee was un-aware about the same. The ld. A.R. also requested to condone the delay in filing the present appeal.

7. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

8. We have heard both the parties and perused all the relevant material available on record. The delay in filing the present appeal is condoned as the explanation given by the assessee appears to be genuine. It is pertinent to note that the CIT(A) has passed ex-parte order without deciding the case on merit. Therefore, it will be appropriate to remand back this matter to the file of the CIT(A) for proper verification of the evidences and adjudicate the same as per Income Tax Act. Needless to say, the assessee be given opportunity of hearing by following principles of natural justice. The assessee is also directed to fully co-operate the appellate proceedings and will not take unnecessary adjournments.

9. In the result, the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 27-02-2026

Sd/-
(Dr. BRR Kumar)
Vice President
Ahmedabad : Dated 27/02/2026
a.k.

Sd/-
(Suchitra Kamble)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद