

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.1388/Del/2024
Assessment Year: 2013-14

Sh. Mandeep Singh Anand, N-3, N.D.S.E.-1, Ring Road, New Delhi	Vs.	DCIT, Circle-53(1), Delhi
PAN: AAGPA1602C		
(Appellant)		(Respondent)

Assessee by	Sh. Taranpreet Singh Kohli, CA
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	27.01.2026
Date of pronouncement	27.01.2026

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060787349(1), dated 12.02.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. We notice at the outset during the course of hearing that both the learned lower authorities' respective assessments and lower appellate findings have held the assessee as having derived long-term capital gains amounting to Rs.2,66,89,945/- on transfer of his agricultural lands situated in the revenue estate of village Bhandwari, Tehsil- Sohna, Distt. Gurgaon.

3. That being the case, we note from a perusal of the case records that the first and foremost issue which arises for our apt adjudication is as to whether the assessee lands sold/transferred on 18.10.2012 form a "capital" asset under section 2(14) of the Act or not so as to attract capital gain addition in issue.

4. Faced with this situation, learned counsel invites our attention to paper-book pages 38 to 50 indicating the Assessing Officer to have framed his assessment in his brother Sh. Gundeep Singh Anand's case on 11.12.2018; in furtherance to the PCIT's section 263 revision directions wherein he had treated the revenue estate of the very village as not covered u/s 2(14) of the Act. This clinching factual position has gone unrebutted from the Revenue side. We thus conclude in this factual backdrop that the assessee's lands sold in Bhandwari, Tehsil- Sohna, Distt. Gurgaon do not

form a capital asset going by the Assessing Officer's above said assessment itself so as to attract the impugned long-term capital gains addition. Deleted accordingly.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 27th January, 2026

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 26th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi