

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

**BEFORE SHRI RAJ KUMAR CHAUHAN, HON'BLE JUDICIAL  
MEMBER**

**&**

**MRS. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. **7428/DEL/2025**; Assessment Year: **2026-27**

<b>Jagat Singh</b> C/o Adv. Arpit Agrawal, Gali No. 2, Lalit Raj Enclave, Murari Lal ka Pench, Khurja Uttar Pradesh- 203131	Vs	<b>ITO Ward 3(2)</b>
(APPELLANT)		(RESPONDENT)
<b>PAN No. DQHPS6345Q</b>		

Assessee by : **Shri Sanjeev Goyal, CA**

Revenue by : **Shri Amit Jain, CIT (DR)**

Date of Hearing: 09.03.2026	Date of Pronouncement: 09.03.2026
-----------------------------	-----------------------------------

**ORDER**

**PER RENU JAUHRI :**

The above captioned appeal is preferred by the assessee against the order dated 28.12.2023, passed by Ld. CIT(A)/NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act") for A.Y. 2009-10. The assessment was framed by the Assessing Officer [for short, 'AO'] u/s 143(3)/147 of the Act vide order dated 10.11.2016.

2. The assessee has raised following grounds of appeal which are reproduced as below:

- “1) That tax assessed at Rs. 26,15,674/- is highly objectionable. The Ld. AO could not justify an addition of Rs. 59,21,568/-towards the long-term capital gain. Land sold is an ancestral agriculture land and the same does not fall within the definition of capital asset u/s 2(14) of the I. T. Act, 1961.**
- 2) That the Ld. AO did not apply its mind in the Assessment Order u/s 147 r.w.s. 143(3) in as much as invalid notices of enquiry were sent by the Ld. AO and that the Rate of Rs. 60/ sq. Mtr. taken for calculation of Indexed Cost of Acquisition is highly objectionable and without any basis.**
- 3) That the Order u/s 50C of the I-T Act, 1961 r.w.s. 16A [5] of Wealth-Tax Act, 1957 by the Office of the Valuation Officer, Meerut shall be considered for determining Fair Market Value (FMV) for calculation of LTCG of the property sold, if at all calculated. The same has been completely ignored by the Ld. AO and CIT(Appeals).**
- 4) That the Ld. AO ought to have considered the deduction u/s 54F, Construction of House Property, while calculating Long-Term Capital Gain on impugned Property sold.**
- 5) That the Ld. CIT(A) is not justified in dismissing the appeal of the appellant on the grounds that no submission was made by the appellant, when as a matter of fact, the appellant had made submissions to the Ld. CIT(A), Ghaziabad.**
- 6) That the appellant craves leave to add, alter or amend any of the grounds of appeal before or at the time of hearing of this appeal. ”**

3. At the outset, it is noted that the appeal has been filed beyond time. As against the due date of filing of appeal, 28.01.2024, the assessee has filed the present appeal on 18.11.2025 i.e., after a delay of more than 21 months. Vide application for condonation of delay, it has been explained by the assessee that the appeal before Ld. CIT(A) had been filed on 24.12.2016 within due time, after which submissions were also filed by his counsel before Ld. CIT(A), Ghaziabad

in physical mode. Subsequently, nothing was heard for a long time and due to Covid-19 Pandemic, the matter remained pending with the Ld. CIT(A). No further communication was received by the assessee from the IT department or his own Counsel. It was only on receipt of a notice for recovery of demand that the assessee became aware of the disposal of appeal after which he engaged the present Counsel to take immediate steps for filing of appeal. It has been further submitted that since the assessee is an agriculturist and not well versed with tax matters, he remained dependent on his Counsel who did not give him proper guidance.

3.1. Since the explanation given by the assessee appears *bonafide*, we are of the considered view that the delay was on account of reasonable cause and purely unintentional. Hence, the same is, hereby, condoned.

4. At the outset, Ld. AR has submitted that the sole issue pertains to Long Term Capital Gains arising from the sale of ancestral agricultural land which has been treated as an industrial plot and Long Term Capital Gains of Rs. 59,21,568/- has been computed by the Ld. AO vide order u/s 143(3)/ 147 dated 10.11.2016 for A.Y. 2009-10. It has been pointed out that the Ld. AO sought the valuation report from the assessee which could not be submitted before the date of passing of assessment order i.e., 10.11.2016. A copy of the valuation report dated 22.10.2018 has been placed before us with a request to remand the matter to the Ld. AO for fresh consideration. It has also been submitted by Ld. AR that circumstances explained in the affidavit for condonation of delay, no compliance could be made, as such the appeal was also dismissed *ex-parte*.

5. On the other hand, Ld. DR has strongly relied on the orders of the lower authorities and has pointed out that the land in question has been mentioned as an industrial plot in the sale deed and, therefore, the Ld. AO was justified in bringing the Long Term Capital Gains to tax.

6. We have heard the rival submissions and perused the material available on record. We further note that the valuation report has been received by the assessee after finalization of the assessment order. In the interest of justice, we deem it appropriate to restore the matter to the Ld. Jurisdictional Assessing Officer [for short, JAO] for fresh consideration after giving due opportunity to the assessee. The assessee is also directed to be vigilant and make requisite compliance to enable the Ld. AO to decide the issue on merits.

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

Order pronounced in the Open Court on 09 -03-2026.

**Sd/-**  
**(RAJ KUMAR CHAUHAN)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(RENU JAUHRI)**  
**ACCOUNTANT MEMBER**

Dated: 11.03.2026

*Pooja Mittal, Sr. PS*

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi