

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 214/Asr/2025
Assessment Year: 2016-17**

Sh. Davinder Singh, Bhal Patti, Samaon, Matti B.O. Kotra, Mansa, Punjab. [PAN:-ABMPS3429E] (Appellant)	Vs.	ITO, Ward-1(4), Mansa. (Respondent)
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Appellant by	Sh. Rohit Kapoor, Adv & Sh. Himanshu Gupta, CA
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	20.01.2026
Date of Pronouncement	12.03.2026

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. CIT (A), NFAC, Delhi, passed u/s 250 of the Act, 1961 vide order dated 16.01.2025 which has emanated from the order of AO, Income Tax Officer, Ward-1(4), Mansa, passed u/s 143(3) of the Act, vide order dated 27.12.2018.

2. The assessee has filed for adjournment, requesting time for filing of documentary evidences after gathering the same. Filing of fresh documents, needs

to be verified by lower authorities. So we reject the adjournment and proceed to dispose off the appeal.

3. There are seven grounds of appeal taken by the assessee in form 36 and all the grounds pertain to the disallowance of claim of deduction u/s 54B and u/s 54F which has arisen on the sale of land resulting in long-term capital gain.

4. Brief facts of the case are that the sale consideration declared by the assessee in income tax return was less than the sale consideration *reported in Form 26QB (Form 26QB and schedule CG of ITR) and claim of large exempt income (Schedule EI of ITR)*". The assessee has sold a property (land) *measuring 13 biswa for consideration of 2.58 crores* which is situated within the specified area of the municipal limit of *Mullapur Dakha* which according to the AO is a capital asset within the meaning of *section 2(14) of the Act and LTCG* has been assessed at Rs.2.56 crores and added back to the total income.

5. The matter carried in appeal before the Id. first appellate authority has been dismissed on the basis of remand report submitted by the AO on the ground that there is no claim for deduction u/s 54B and 54F by the assessee in the return, and the assessee has already claimed deduction u/s 10(37) of the Act, to which he is not eligible.

6. Before the tribunal, the Id. AR of the assessee appeared and filed an application for adjournment of hearing on the ground of furnishing all fresh

documentary evidences to prove with papers and documents, on record that the assessee is entitled to claim of deduction u/s 54B of the Act and also u/s 54F of the Act, and has claimed that rejoinder to the remand has not been considered.

7. The ld. DR objected to the same on the ground that fresh documents which the assessee seeks to file needs to be examined by the lower authorities regarding its authenticity and in the instant case, the assessee has not filed these documents before the ld. first appellate authority. He further submitted that the assessee has never claimed deduction u/s 54B and 54F in the original return of income, and on the other hand, he has wrongly claimed exemption u/s 10(37) of the Act.

7.1 He further submitted that the additional evidence filed before the ld. first appellate authority has been produced before the AO for remand report and even in course of remand proceedings the assessee has claimed deduction u/s 10(37) and he has not produced any documentary evidences to prove his case and no response to remand report has been filed as claimed.

8. We have heard the rival submissions and the materials on record and we are of the opinion that since the assessee in the instant case, has filed an application requesting for time to furnish documentary evidence and full paper book, we are of the opinion that granting of adjournment will not serve any purpose because the fresh documentary evidences that will be filed needs to be examined by the ld. first

appellate authority. Moreover, he contended that his rejoinder to remand has never been considered.

8.1 As such, we remand the matter back to the file of the ld. CIT(A) to allow the assessee one more opportunity to file fresh documentary evidences and thereafter to proceed as per provisions of law after allowing reasonable opportunity of being heard to the assessee and assessee is also directed to fully cooperate in the appellate proceedings and to plead his case with supporting documents.

9. We have not expressed any opinion on merits.

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

Order pronounced on 12.03.2026 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4)The DR, I.T.A.T.

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By order

