

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN “SMC” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.266/DDN/2025
[Assessment Year : 2017-18]**

Mohamad Salim Khan Pathanpura, Roorkee, Distt.-Haridwar, Uttarakhand-247663 PAN-ADUPK3527D	vs	Union of India/CIT(A)/ITO Roorkee Uttarakhand
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Amar Pal Singh, Sr.DR	
Date of Hearing	11.03.2026	
Date of Pronouncement	13.03.2026	

ORDER

PER BENCH:

The present appeal is filed by assessee against the order dated 23.10.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld.CIT(A)”] u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 30.03.2022 passed u/s 147 r.w.s 144B of the Act pertaining to Assessment Year 2017-18.

2. At the time of hearing, no one appeared on behalf of the assessee. Therefore, the appeal of the assessee is taken for hearing in the absence of the Ld.AR and on the basis of material available on record.

3. Heard the contention of Ld.Sr.DR and perused the material available on record. We find that the addition of INR 4,31,000/- was made by invoking the provision of section 50C of the Act. The assessee had purchased various properties during the year under appeal and there was difference between the sale consideration as per Sale Deeds and the value determined by the Stamp Valuation Authorities and since the difference was in excess of the tolerance limit provided in section 50C of the Act. No satisfactory explanation was tendered before us with respect to such difference in valuation. Thus, looking to these facts, we find no error in the order passed by Ld.CIT(A) in upholding the addition made by AO u/s 50C of the Act. Accordingly order of Ld. CIT(A) is hereby, upheld.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 13.03.2026.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Date- 13.03.2026

Amit Kumar, Sr.P.S

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
6. Guard File

Sr.P.S/ASSISTANT REGISTRAR
ITAT, NEW DELHI
(Dehradun Circuit Bench, Dehradun)