IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'B' NEW DELHI

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SH. KRINWANT SAHAY, ACCOUNTANT MEMBER

I.T.A. No.6643/DEL/2025
(A.Y 2016-17)

Poonam Raghav **C/o Mangalam Consulates, Advocates, 1205, First Floor, Sector- 8, Faridabad - 121006** **PAN No.BZXPR3031B** **(Appellant)**	Vs.	**ITO** **Ward- 2 (1)** **Faridabad** **(Respondent)**

Appellant by:	**None**
Respondent by :	**Sh. Rajesh Kumar Dhanesta, Sr. DR**

Date of Hearing	**22.06.2026**
Date of Pronouncement	**10.07.2026**

ORDER

PER KRINWANT SAHAY AM

Appeal in this case has been filed by the assessee against the order dated 20.08.2025 passed by the Ld. CIT(A)/NFAC, Delhi for the A.Y. 2016-17. Grounds of appeal are as under :-

"1. That the Commissioner of Income Tax (A) has erred on facts and in law in confirming the action of the Assessing Officer by sustaining the addition of Rs.8,50,000/- as Long Term Capital Gain only on the grounds:

1.1 That the appellant has not correctly calculated the capital gains in the return of income the same cannot be granted in the return filed under section 148 of the Income Tax Act, 1961 ('the Act').

1.2 The claim of the assessee during the reassessment proceedings is a fresh claim and the same is not allowable in the absence of claim deduction under section 54 of the Act.

1.3 The very same issue has been decided in the following case laws and the addition made has deleted:

- *Income Tax Officer, International Taxation, Ward 3(1)(1), Mumbai V Armine Hamied Khan, 02, Nisarg, Off Nargis Dutt Road, Bandra West, Mumbai 400 050 [PAN: AAOPK4115A) (ITA No.834/Mum/2022)*
- *Shri B.M. Labroo V DCIT, Circle 24(1), D-1/54, Vasant Vihar, New Delhi (ITA No.2756/Del/2011)*

2. The only issue involved in this case is that assessee claimed long term capital gains for the first time in return filed u/s.148 of the Act while the assessee had not claimed it in the original return of income filed. The ld. CIT(A) has given a very clear and categorical findings on this issue which is reproduced as under :-

"During the course of appellate proceedings, the appellant has submitted that the receipt of Rs. 8,50,000/- from Sh. Rahul Arora also pertains to the sale of house property in Faridabad and has been utilized for the purchase of new properties with the Omaxe

Group and hence the assessee was eligible for deduction u/s 54 of the Act. The appellant has requested to enhance the sale consideration to Rs. 31,00,000/- and allow deduction u/s 54 of the Act. The submissions of the appellant have been perused but not found to be convincing. Since the appellant has not correctly calculated the capital gains in the original return of income the same cannot be granted in the return filed u/s 148 of the Act. The impugned addition made by the Ld. AO is hereby confirmed."

3. While no one appeared on behalf of the assessee. The Ld. DR heavily relied on the order of the findings of the authorities below.

4. We have considered the findings given by the AO and the Ld. CIT(A) on this issue and we have also considered the written submissions filed by the assessee. We find that in this case the assessee has claimed deduction u/s.54 of the Act in the return of income filed in response to the notice u/s.148 of the IT Act. The assessee is making a fresh claim during the course of assessment proceedings as the AO cannot consider the fresh claim of the assessee made in the return filed in response of notice u/s.147 of the Act. Therefore, the assessee's fresh claim in the return of income filed in response to Section 148 of the Act cannot be considered.

5. As the Ld. CIT(A) has given very detailed and speaking order on this issue, therefore, we are of this considered view that the findings given by the Ld. CIT(A) on this issue needs no interference.

6. In the result, the appeal filed by the assesse is dismissed.

Order pronounced in open Court on 10 July, 2026.

Sd/-	**Sd/-**
(MADHUMITA ROY)	**(KRINWANT SAHAY)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBR**

Dated : 10/07/2026

Neha Sr. PS

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT NEW DELHI