आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No. 1286/SRT/2025
Assessment Year: 2013-14

Amity Land Developers C/O. Yakub Mohmed Unia Patel Falia, At N Post Piraman Gam Ta., Ankleshwar, Bharuch Gujarat-393001	**बनाम/** Vs.	The Assessing officer, The NFaC, New Delhi Jurisdictional AO: Bharuch, Gujarat-392001
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AALFA5813E		
Assessee by	Shri Krutarth Desai, CA	
Revenue by	Shri Ashish Kumar, Sr. DR	
Date of Hearing	18.08.2026	
Date of Pronouncement	30.10.2026	

आदेश / O R D E R

Per, B. M. Biyani, A.M.:

Feeling aggrieved by the order of first appeal dated 23.09.2025 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["Ld. CIT(A)"], which in turn arises out of the assessment-order dated 29.03.2022 passed by learned National Faceless Assessment Centre, Delhi ["Ld. AO"] u/s 147 r.w.s. 144B of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2013-14, the assessee has filed this appeal.

2. The background facts leading to present appeal are such that the assessee-firm filed its return of AY 2013-14 u/s 139 declaring a total income of Rs. Nil which was assessed. Subsequently, the Ld. AO, acting upon an information in his possession revealing that the assessee sold immovable properties during the relevant year and the actual sale consideration declared was lesser than the stamps authority valuation in terms of section 50C of the Act, re-opened assessee's case u/s 147. During proceedings, the Ld. AO observed that the assessee sold two properties, namely (i) Registration No. 259 – for Rs. 1,62,000/- whereas the stamps authority valuation was Rs. 22,04,081/-; thus the lesser consideration was Rs. 20,42,081/- and (ii) Registration No. 244 – for Rs 54,000/- whereas the stamps authority valuation was Rs. 7,34,694/-; thus the lesser consideration was Rs. 6,80,694/-. The Ld. AO invoked section 50C and accordingly assessed additional income of Rs. 27,22,775/- [Rs. 20,42,081 + Rs. 6,80,694/-] and determined total income at Rs. 27,22,775/-. Aggrieved, the assessee carried matter before Ld. CIT(A) but did not get success. Now, the assessee has come before us in present appeal.

3. The grounds raised by assessee are as under:

> *"1. In the facts and circumstances of the case, both the authorities below, have committed the serious error of law in applying provisions of Section 50C of the Act in respect of immovable properties and not considering the valuation adopted by DVO and made an addition which deserves to be deleted in the best interest of justice.*

2. The Learned Assessing Officer has misdirected himself in arriving to conclusion that the appellant is having capital gain of Rs. 27,22,775/-without having any material on record.

3. The appellant craves for leave to add or amend or alter any of the grounds of appeal."

4. We have heard the learned Representatives of both sides and carefully perused the orders of lower-authorities as well as the material held on record to which our attention has been drawn.

5. We re-produce below the Para No. 7.2.2 of impugned order passed by Ld. CIT(A):

> *However, a review of the assessment records indicates that statutory notices under Sections 148, 142(1), and 143(2) of the Income Tax Act were duly issued and served upon the appellant. The appellant responded to these notices, and the replies were duly considered during the course of proceedings. In fact, the AO made a reference to the Departmental Valuation Officer (DVO) upon the appellant's own request. As the statutory time limit for completing the assessment was expiring on 31.03.2022 and the DVO report had not been received, the AO passed a protective assessment to safeguard the interests of the revenue.*

6. Thus, it is clear that the Ld. AO has passed assessment-order and made impugned addition without considering report of DVO. The Ld. AR has drawn us to Pages 54 to 62 of Paper-Book where the DVO report dated 27.10.2022 is placed. Accordingly, Ld. AR prayed to remand this matter back to the file of Ld. AO for a fresh assessment after considering DVO report and assessee's objections/submissions. Ld. DR for revenue agreed. Faced with this situation, we remand this matter back to the file of Ld. AO for assessment afresh. It is made clear that the Ld. AO shall give full

opportunity to assessee and consider assessee's all submissions without being influenced by his previous order in any manner.

7. In result, this appeal is allowed for statistical purposes.

Order pronounced in open court on 30/10/2026

Sd/-	**Sd/-**
[SUCHITRA KAMBLE]	**[B. M. BIYANI]**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

//True Copy//

Place: Surat
दिनांक /Dated : 30/10/2026

Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

HEMA KISHORE JAKKA
Digitally signed by HEMA KISHORE JAKKA
Date: 2026.10.30 16:51:15 +05'30'

By order
Assistant Registrar
Income Tax Appellate Tribunal
Surat Bench, Surat

SAG blog