

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH,
KOLKATA

BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

ITA No.2259/KOL/2024
Assessment Year: 2014-15

Tapan Das Rajiv More, Ashrampara, Siliguri West Bengal-734001 [PAN: AGHPD2839H]	Vs.	ITO, Ward-1(1), Siliguri
APPELLANT		RESPONDENT

Appellant by	:	Shri Dhiraj Lakhota, AR
Respondent by	:	Shri Soumitra Ghosh, Add. CIT, Sr. DR

Date of hearing	:	16.06.2026
Date of Pronouncement	:	18.06.2026

ORDER

PER YOGESH KUMAR U.S., JUDICIAL MEMBER

This Appeal is filed by the Assessee against the order of the NFAC, Delhi (Appeal) [“the Ld. CIT(A)”, for short], dated 23.08.2019 passed u/s 250 of the Income Tax Act, 1961 (“the Act”, for short) for the assessment year 2014-15.

2. There is a delay of 118 days in filing the present appeal. The Assessee filed an application for condonation of delay contending that the Assessee was suffered from health issues due to which Assessee did could not file the appeal on time. Thus, sought for condonation of the delay in filing the present Appeal.



3. Per contra, the Ld. DR submitted that, there is no sufficient cause to condone the inordinate delay, thus sought for dismissal of the present Appeal on delay in latches.

4. We have heard both the parties and perused the material available on record on the issue of delay in filing the present appeal. The Assessee, in the application for condonation of delay, contended that the Assessee was suffered from health issues due to which Assessee did could not file the appeal on time before the Tribunal within the prescribed time.

5. The Hon'ble Supreme Court time and again clarified that the delay in filing the appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay when supported by justifiable reasons, must make way for the cause of substantial justice. Considering the above facts and circumstances, we condone the delay of 118 days in filing the present appeal.

6. Brief facts of the case are that, Assessee filed his return of income declaring income of Rs.4,55,242/-. The case of the Assessee was selected for "Limited Scrutiny" and Assessment Order came to be passed on 16.12.2016 u/s 143(3) of the Act by making addition to



Long Term Capital Gain on sale of land to the tune of Rs.63,52,589/-.
Aggrieved by the Assessment Order dated 16.12.2016, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide Order dated 23.08.2019, dismissed the Appeal filed by the Assessee.

7. The Learned Counsel for the Assessee only pressed Ground No.5 and contended that the Assessing Officer committed grave error in rejecting the request of the Assessee for referral to Departmental Valuation Officer (DVO), which is in violation of provisions of section 50C(2) of the Act. The Ld. AR further submitted that the Assessing Officer as well as the Ld. CIT(A) both have erred in law and passed respective orders in violation of provisions of section 50C(2) of the Act. Thus, sought for allowing Ground No.5 of the Assessee's Appeal.

8. Per Contra, the Ld. DR submitted that the Assessee has not proved the source of income and the addition has been made by the Assessing Officer in accordance with law which requires no interference at the hands of the Tribunal. Thus, sought for dismissal of the ground of the Assessee.

9. We have heard the parties and perused the material on record. It is evident from the Assessment Order, the Assessee has indeed requested for referring the matter to DVO. However, the Assessing



Officer has rejected the request of the Assessee. It is well-settled that when the Assessee disputes the value of consideration and subsequently requests the Assessing Officer for referral to DVO, the Assessing Officer is duty bound to refer the matter to the DVO as per section 50C(2) of the Act. In the present case, the Assessing Officer have violated the said provision of law by rejecting the request of the Assessee for referring the matter to DVO.

10. In view of the above, we remand the matter to the file of the Assessing Officer with a direction to comply with the provision of section 50C(2) of the Act. The Assessee is also directed to prove the source of the consideration paid while purchasing the property in question. Accordingly, we restore the matter to the file of the Assessing Officer for framing the assessment afresh.

11. In the result, Appeal of the Assessee is partly allowed for statistical purposes.

Order pronounced on 18.06.2026.

Sd/-
(RAKESH MISHRA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 18.06.2026
DP, PS



ITA No.2259/Kol/2024
Tapan Das; A.Y: 2014-15

Copy of the order forwarded to:

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

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**ASSISTANT REGISTRAR
KOLKATA BENCHES, KOLKATA**