आयकर अपीलीय अधिकरण, हैदराबाद पीठें, हैदराबाद
INCOME TAX APPELLATE TRIBUNAL,
HYDERABAD BENCHES, HYDERABAD

BENCH: A

BEFORE MANJUNATHA G, ACCOUNTANT MEMBER AND
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA 1889/HYD/2025 (निर्धारण वर्ष/Assessment Year: **2023-24**)		
JAIPAL JONA H.NO. 5-2-183/48E, AKHILANDESHWARI NAGAR, SAHEBNAGAR, VANASTHALIPURAM, HYDERABAD-500070, TELANGANA	Vs.	DCIT, CENTRAL CIRCLE-3(3) AAYKAR BHAWAN, OPP- LB STADIUM, BASHEER BAGH HYDERABAD-500004, TELANGANA
अपीलार्थी **Appellant**		प्रत्यर्थी **Respondent**
Permanent Account Number of Assessee**:**		AHBPJ3832H
अपीलार्थी द्वारा/Appellant represented by:		Sri Sashank Dundu, Advocate
प्रत्यर्थी द्वारा/Respondent represented by:		Sri R Kumaran, Sr.AR

सुनवाई की तारीख / Date of conclusion of hearing:	03-Sep-2026
घोषणा की तारीख / Date of pronouncement:	16-Oct-2026

आदेश / ORDER

Per Manjunatha. G, AM:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals), [in short "the Ld.CIT(A)"] Hyderabad-11, dated 09.09.2025, and pertains to assessment year 2023-24.

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2. The assessee has raised the following grounds of appeal:

1) The Ld. Commissioner of Income Tax (Appeals)/CIT(A) erred in affirming the order of the Assessing Officer without appreciation of facts and legal position presented before him.

2) The Ld. CIT(A) erred in assuming that the sale consideration of the impugned property is Rs. 2,02,54,000/-, merely based on the statement obtained during search, by completely disregarding the retraction statement and the evidence placed on record.

3) The Ld. CIT(A) ought to have appreciated that the value of the property as per SRO records is only Rs. 78,43,000/- whereas the Appellant entered into an agreement of sale for a consideration of Rs. 1,02,54,000/- only but brushing aside the same the Assessing Officer as well as CIT(A) prejudicially took into consideration the wrong figure mentioned in the 2nd page of the sale agreement which was infact changed before it was executed by both the parties and thus the conclusions reached by the tax authorities is contrary to law and factual matrix of the case.

4) That neither the Ld. Assessing Officer nor the Ld. CIT(A) enquired about the status in the case of the vendee/buyer before arriving at arbitrary conclusion in the case of the Appellant/vendor based on surmises and conjectures, which is contrary to the provisions of the statute.

5) That both Ld. CIT(A) and Ld. Assessing Officer erred in not considering the cost of acquisition in the capital gains computation, which is available as per SRO records. Non consideration of the cost of acquisition and allegedly treating entire sale consideration as capital gains is bad in law since as per Apex Court decision in B.C. Srinivas Shetty case there can be no capital gains in the absence of the cost of acquisition.

6) The Ld. CIT(A) erred in confirming the action of the Assessing Officer w.r.t. disallowance of the deduction claimed u/s 54F of the Act though investment was made in the residential house property as per provisions of Sec. 54F of the Act.

7) The Ld. CIT(A) and Ld. Assessing Officer erred in treating the cash seizure amount of Rs. 80,00,000/- as unexplained money under section 69A of the Act without appreciating the fact that the cash in hand pertains to Advances received from the customers for construction services - against which GST and Income Tax were also paid by the Appellant and immovable property sale consideration. Above explanation was brushed aside merely on surmises and conjectures.

8) That the Ld. CIT(A) erred in stating that proper opportunity was provided but the fact remains that in the instant case show cause notice containing proposed variations was not issued, which is in gross violation of the principles of natural justice as well as Apex Court decision in the case of TIN Box Co. (249 ITR 216).

9) For these and other grounds that may be urged at the time of hearing, the appellant submits that the Honourable ITAT may be pleased to quash the assessment order as it is bad in law OR in the alternative remove the arbitrary additions upheld by the CIT(Appeals), Hyderabad 11.

3. The brief facts of the case are that, the assessee an individual filed his original Return of Income for AY 2023-24 on 30.09.2023 admitting total income of Rs.23,14,670/-. A search and seizure operation u/s.132 of the Income Tax Act, 1961 [in short "the Act"] was conducted in the group case of M/s.John Foundation on 15.03.2023 and as a part of search proceedings, the case of the assessee was also covered. During the course of search operation, at the residence of the assessee a sale agreement dated 29.04.2022 was found and seized vide Annexure No. ANN/JJP-A-1 and as per agreement of sale, the assessee had entered into an agreement with Shri P. Ramesh & Shri Raja Raju for sale of land admeasuring 553.5 sq. yards in Sy. No.109 Part, situated at Medipally Village & Mandal, for a consideration of Rs.2,02,54,000/- and received sum of Rs.18 lakhs by way of cash & Rs.70 lakhs through RTGS i.e. Rs.35 lakhs each on 28.04.2022 & 29.04.2022. The agreement further stated that the balance sale consideration of Rs.1,14,54,000/- shall be paid within a period of '90' days from the date of execution of sale. Further, during the course of search proceedings operation, unaccounted cash of Rs.80 lakhs was also found & seized from the residence of the assessee.

4. During post search proceedings, the assessee vide sworn statement u/s.132(4) of the Act dated 16.03.2023 deposed that the land in question is registered vide Document No.7733/2022 & 7734/2022 for Rs.78,34,000/- . Subsequently, vide statement dated 14.06.2023, the assessee retracted from his earlier statement and deposed that amount of Rs.2,02,54,000/- which was shown as sale consideration in sale agreement dated 29.04.2022

was not final and the same was renegotiated for Rs.1,02,54,000/- and the entire amount was received as stated in the Sale Deed, for which, the assessee has furnished one more agreement of sale dated 29.04.2022 and claimed that they have agreed for a sale consideration of Rs.1,02,54,000/- .

5. During the course of assessment proceedings, the AO by taking into account relevant agreement of sale dated 29.04.2022 found during the course of search, coupled with statement recorded from the assessee, called upon the assessee to explain 'as to why' addition shouldn't be made towards Capital Gains by taking into account sale consideration of Rs.2,02,54,000/- . In response, the assessee filed relevant details including computation of Capital Gains by taking into account sale consideration of Rs.1,02,54,000/- and after allowing deduction towards cost of acquisition and claimed deduction u/s.54F of the Act for Rs.99,89,117/-. The AO after considering relevant submissions of the assessee and also taken note of relevant evidences found during the course of search observed that, upon verification of relevant agreement of sale dated 29.04.2022 found and seized during the course of search and subsequent agreement dated 29.04.2022 filed by the assessee, it was noticed that the assessee had executed two separate agreements on 29.04.2022 using the same stamp paper. However, the second page of the agreement was manipulated with the lower sale consideration of Rs.1,02,54,000/-. Therefore, rejected the explanation of the assessee and considered the first agreement of sale dated 29.04.2022 and consideration recorded therein for Rs.2,02,54,000/-

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for the purpose of computation of Capital Gains. The AO further noted that although, the assessee has claimed cost of acquisition & cost of improvement, but failed to furnish relevant supporting evidences and thus, rejected the cost of acquisition claimed by the assessee. Similarly, the AO has rejected deduction claimed u/s.54F of the Act in respect of purchase of new asset vide Document No.9257/2023 dated 15.06.2023 on the ground that although, the assessee has purchased plots admeasuring 1745 sq. yards for sale consideration of Rs.80,27,000/- and paid stamp duty and registration charges of Rs.6,10,560/-, but the assessee failed to furnish any documentary evidence in support of construction of residential house, such as permission letter, plan approval, etc. Thus, rejected the explanation of the assessee and computed Long Term Capital Gains of Rs.2,02,54,000/-.

6. The AO further noted that the assessee was found to be owner of unaccounted cash of Rs.80 lakhs found & seized during the course of search and therefore, called upon the assessee to explain source. In response, the assessee submitted that out of total cash seized during the course of search, Rs.24 lakhs pertains to part of sale consideration of immovable property and balance amount of Rs.56 lakhs pertains to advances from customers. The AO after taking note of relevant facts observed that the assessee has failed to explain satisfactorily source for cash found & seized during the course of search for Rs.80 lakhs and thus, made addition u/s.69A of the Act.

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7. Aggrieved by the assessment order, the assessee preferred an appeal before the Ld.CIT(A). Before the Ld.CIT(A), the has filed detailed written submissions on the issue which has been reproduced at Para Nos.5 of page Nos.12-17 of the Ld.CIT(A)'s order. The sum and substance of arguments of the assessee before the Ld.CIT(A) were that the AO was erred in computing Long Term Capital Gains of Rs.2,02,54,000/- without allowing deduction towards cost of acquisition of Rs.2,64,883/- and also deduction claimed u/s.54F of the Act for Rs.99,89,117/-. The assessee further claimed that although the assessee has retracted from his initial statement which was based on agreement of sale dated 29.04.2022, but the AO had considered initial agreement found during the course of search and computed Capital Gains. Therefore, submitted that the addition made by the AO should be deleted.

8. The Ld.CIT(A) after considering relevant submissions of the assessee and also taken note of various facts rejected explanation of the assessee on the issue of change in sale consideration of the land from Rs.2,02,54,000/- to Rs.1,02,54,000/- and held that going by the initial sale agreement dated 29.04.2022 found & seized during the course of search and subsequent agreement furnished by the assessee dated 29.04.2022, the contents of the agreement & stamp paper used for the agreement were one and the same, except change in details of sale consideration in the second page of the sale agreement and the AO has made out a clear case of manipulation of sale consideration by changing the second page of the agreement and therefore, the arguments of the assessee that they have

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renegotiated the price from Rs.2,02,54,000/- to Rs.1,02,54,000/- can't be accepted. The Ld.CIT(A) further held that although, the assessee claimed cost of acquisition of Rs.80,025/- and indexed cost of acquisition of Rs.2,64,883/-, but fact remains that either during the course of assessment proceedings or appellate proceedings didn't submit copy of purchase document in support of his claim. Therefore, rejected cost of acquisition claimed by the assessee. Similarly, the Ld.CIT(A) rejected explanation of the assessee with regard to deduction u/s.54F of the Act for Rs.99,89,117/- by holding that the assessee has failed to prove construction of house property on the plot of land purchased vide Sale Deed dated 15.06.2023 within the prescribed time limit provided u/s.54F of the Act. Thus, the Ld.CIT(A) rejected the explanation of the assessee and upheld the Long Term Capital Gains computed by the AO.

9. The Ld.CIT(A) further noticed that, during the course of search unaccounted cash of Rs.80 lakhs was found & seized from the residential premises of the assessee and for which, the assessee has failed to explain the source with relevant evidences. Although, the assessee claims to have explained the source partly out of sale consideration of Rs.24 lakhs received for sale of property and balance amount of Rs.56 lakhs said to be advances from customers, but fact remains that the assessee has failed to file any evidences including name & address of the persons, from whom the assessee has received advances. Therefore, rejected explanation of the assessee and sustained the addition made by the AO towards unaccounted cash u/s.69A of the Act.

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10. Aggrieved by the order of the Ld.CIT(A), the assessee is now in appeal before this Tribunal.

11. The first issue that came up for our consideration from Ground Nos.2 to 6 of the assessee's appeal is computation of Long Term Capital Gains derived from sale of property for Rs.2,02,54,000/-.

11.1 The Ld. Counsel for the assessee submitted that the Ld.CIT(A) erred in upholding the reasons given by the AO for computing Long Term Capital Gains of Rs.2,02,54,000/-, without appreciating the fact that the assessee has filed a modified sale agreement dated 29.04.2022 which reduced sale consideration from Rs.2,02,54,000/- to Rs.1,02,54,000/- and the same has been adopted by the assessee for computing Capital Gains. The Ld. Counsel for the assessee further submitted that the subsequent retraction filed by the assessee is supported by relevant evidences being agreement of sale dated 29.04.2022. However, the AO & the Ld.CIT(A) ignored the said agreement only on the ground that the assessee might have manipulated the agreement, but fact remains that the assessee has renegotiated the selling price with the purchaser and agreed for a selling price of Rs.1,02,54,000/- and the same has been reduced in writing. Although, the actual sale consideration for sale of property was at Rs.1,02,54,000/-, but the AO had considered sale consideration of Rs.2,02,54,000/- on the basis of first agreement which has been modified with reduced selling price.

11.2 The Ld. Counsel for the assessee further submitted that the AO failed to appreciate the fact that there can't be any property without cost of

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acquisition. The assessee has claimed cost of acquisition of Rs.80,025/- and indexed cost of acquisition of Rs.2,64,883/- and if at all, the assessee was unable to substantiate cost of acquisition claimed while computing Capital Gains, the AO should have adopted cost of acquisition as on 01.04.2001 and allow deduction.

11.3 The Ld. Counsel for the assessee further submitted that the assessee has claimed deduction u/s.54F of the Act for purchase of new residential house property and the same has been substantiated by filing relevant supporting evidences. The AO without considering relevant evidences disallowed deduction claimed u/s.54F of the Act. Therefore, he submitted that the addition made by the AO should be deleted or in the alternative, the matter may be set aside to the file of the AO to verify the facts and decide the issue as per law.

11.4 The Ld.Sr.AR for the Revenue, on the other hand, supporting the order of the Ld.CIT(A) submitted that the assessee has failed to substantiate the revised sale consideration of Rs.1,02,54,000/- with supporting evidences. Although, the assessee claims to have renegotiated the selling price from Rs.2,02,54,000/- to Rs.1,02,54,000/-, but going by the evidences submitted by the assessee, it was observed that the assessee has manipulated sale agreement by changing the second page of agreement and the same has been brought out by the AO in the light of date of agreement and stamp paper used for the agreement. Therefore, the AO after considering relevant facts has rightly adopted sale consideration as

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per sale agreement dated 29.04.2022. The Ld.Sr.AR for the Revenue further submitted that the assessee has failed to prove indexed cost of acquisition of Rs.2,64,883/- and similarly, not substantiated the claim of deduction u/s.54F of the Act with documentary evidence so as to allow deduction as per provisions of Sec. u/s.54F of the Act. Since the assessee has not justified the deduction, the AO has rightly disallowed the claim of the assessee and the Ld.CIT(A) after considering relevant facts has rightly sustained the addition made by the AO. Therefore, he submitted that order of the Ld.CIT(A) should be upheld and grounds raised by the assessee should be rejected.

11.5 We have heard both the parties, perused the materials available on record and had gone through orders of the authorities below. There is no dispute with regard to the fact that during the course of search proceedings u/s.132 of the Act on 15.03.2023 sale agreement dated 29.04.2022 was found & seized vide Annexure No. ANN/JJP-A-1 and as per said agreement of sale, the assessee had entered into an agreement with Shri P. Ramesh & Shri Raja Raju for sale of land admeasuring 553.5 sq. yards for a sale consideration of Rs.2,02,54,000/- and received an amount of Rs.18 lakhs in cash and also a sum of Rs.70 lakhs through RTGS. The assessee admitted sale of property for a consideration of Rs.2,02,54,000/- in a statement recorded during post search proceedings on 16.03.2023. However, subsequently, vide statement dated 14.06.2023, the assessee retracted from his earlier statement and deposed that, he has renegotiated the selling price to Rs.1,02,54,000/- and the property was finally registered for a

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consideration of Rs.78,34,000/-. The AO made addition towards Capital Gains on the basis of first sale agreement dated 29.04.2022 and as per said agreement, the sale consideration was at Rs.2,02,54,000/- and further observed that the assessee has manipulated sale agreement and changed Page No.2 of the agreement with sale consideration of Rs.1,02,54,000/- without altering the remaining contents of the agreement.

11.6 We have given our thoughtful consideration to the reasons given by the AO to compute Long Term Capital Gains of Rs.2,02,54,000/- by taking into account sale consideration as per agreement of sale dated 29.04.2022 in the light of averments of the Counsel for the assessee and we ourselves do not subscribe to the arguments of the Ld. Counsel for the assessee for the simple reason that, going by the first agreement of sale dated 29.04.2022 and second agreement of sale submitted by the assessee dated 29.04.2022, the AO has brought out clear facts to the effect that the assessee has made two agreements on very same date with very same stamp paper but changed second page of the agreement for showing lesser sale consideration of Rs.1,02,54,000/- as against the sale consideration shown in the sale agreement dated 29.04.2022 for Rs.2,02,54,000/-. From the observations of the AO, it is clear that the assessee has manipulated the agreement so as to claim lesser sale consideration but failed to substantiate the claim of renegotiation of selling price with any evidence. Therefore, in our considered view, subsequent retraction in the light of forged or manipulated agreement of sale dated 29.04.2022 can't be

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considered as conclusive evidence to establish sale of property for a consideration of Rs.1,02,54,000/- as claimed by the assessee. Therefore, in our considered view, the AO has rightly adopted sale consideration of Rs.2,02,54,000/- as per sale agreement dated 29.04.2022 found & seized during the course of search.

11.7 Having said so, let us come back to deduction towards cost of acquisition and deduction u/s.54F of the Act. The assessee has claimed cost of acquisition of Rs.80,025/- and indexed cost of acquisition of Rs.2,64,883/-. Admittedly, before the AO, the assessee has not filed any documentary evidence including copy of Sale Deed to prove the claim of cost of acquisition of Rs.80,025/-. Before the Tribunal, the assessee has filed certain additional evidences including Sale Deed dated 11.02.1987 and as per said Sale Deed cost of the property was Rs.9,000/-. Further Gift Settlement Deed dated 26.12.2002 between Dr. (Miss) IVY Meera Bai Arthur has been filed by the assessee to prove the cost of acquisition. Further, as per the Gift Settlement Deed between the assessee & Dr. (Miss) IVY Meera Bai Arthur, the value of property was shown at Rs.1,07,000/-. From the above, it is very clear that the assessee has acquired property by way of gift and therefore, the cost of acquisition claimed by the assessee is supported by necessary documents and therefore, in our considered view, the AO ought to have allowed the cost of acquisition as claimed by the assessee. Assuming for a moment, the assessee was unable to submit the relevant supporting evidences, then the AO ought to have allowed cost of

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acquisition of property by taking into account Fair Market Value of property as on 01.04.2001. Since the assessee has filed relevant evidences to prove cost of acquisition, in our considered view, the cost of acquisition claimed by the assessee should be allowed as deduction while computing Capital Gains. Therefore, we direct the AO to allow cost of acquisition of Rs.80,025/- and the indexed cost of acquisition of Rs.2,64,883/- as claimed by the assessee.

11.8 Coming back to deduction u/s.54F of the Act for Rs.99,89,117/-. The assessee claimed deduction u/s.54F of the Act towards purchase of Plot Nos.23, 24 & 25 admeasuring 1745 sq. yards for a consideration of Rs.80,27,000/- and claimed that he has constructed a house property, for which, the assessee has furnished certain additional evidences like electricity bill, in the name of the assessee. From the details filed by the assessee, this is undisputedly clear that the assessee had purchased only vacant plot of land but failed to file any evidences to prove construction of house property on the said plot within the due date specified u/s.54F of the Act. Although, the assessee has filed a copy of electricity bill, but on perusal of said bill, we find that, the said electricity bill doesn't show any evidence of existence of residential building so as to accept the claim of the assessee. Since the assessee has failed to prove construction of house property within the specified time-limit provided u/s.54F of the Act, in our considered view, the AO has rightly disallowed deduction u/s.54F of the Act. The Ld.CIT(A) after considering relevant facts has rightly rejected the claim of the

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assessee. Thus, we are inclined to uphold the order of the Ld.CIT(A) on this issue and reject the ground taken by the assessee.

11.9 To sum up, the AO is directed to compute Long Term Capital Gains derived from transfer of property by taking into account sale consideration of Rs.2,02,54,000/- as per sale agreement dated 29.04.2022 after allowing indexed cost of acquisition of Rs.2,64,883/- as claimed by the assessee.

12. The next issue that came up for our consideration from Ground Nos.7 to 8 of the assessee's appeal is additions towards unaccounted cash of Rs.80 lakhs found & seized during the course of search.

12.1 The Ld. Counsel for the assessee submitted that the AO erred in treating the cash seizure amounting to Rs.80 lakhs as unexplained money without appreciating the fact that cash in hand pertains to advance received from customers for 'construction services' against which GST & IT were also paid by the assessee and also part of amount was sale consideration received for sale of property. The Ld. Counsel for the assessee further submitted that the assessee had also filed certain additional evidences in the form of confirmation letters from various parties to prove advances received for 'construction services' and the same were not filed before the AO and therefore, the matter may be remitted to the file of the AO for verification and decide the issue as per law.

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12.2 The Ld.Sr.AR for the Revenue, on the other hand, supporting the order of the Ld.CIT(A) submitted that the assessee has failed to explain satisfactorily source for cash found & seized during the course of search. Although, the assessee claims to have received a sum of Rs.24 lakhs for sale of property but going by the agreement of sale, it shows cash receipt of Rs.18 lakhs only. The remaining amount of Rs.56 lakhs was claimed as advance from customers for 'construction services', however, no evidences has been filed to substantiate the claim. The AO & the Ld.CIT(A) after considering relevant facts has rightly made additions towards unaccounted cash as unexplained money. Therefore, he submitted that the order of the Ld.CIT(A) should be upheld.

12.3 We have heard both the parties, perused the materials available on record and had gone through orders of the authorities below. There is no dispute with regard to the fact that during the course of search proceedings, unaccounted cash of Rs.80 lakhs was found and seized from the residence of the assessee. Further, when cash found was confronted to the assessee, the assessee explained the source for said cash out of sale consideration received for sale of property for Rs.24 lakhs and balance amount of Rs.56 lakhs out of advance received from various parties. In so far as advance received from sale of property, agreement of sale dated 29.04.2022 clearly shows that cash receipt of Rs.18 lakhs for sale of property. Further, the AO had also considered total sale consideration of Rs.2,02,54,000/- as per agreement of sale dated 29.04.2022 and claimed that the assessee has received consideration over and above the Sale Deed in cash or other than

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by way of banking channel. The assessee had also explained part of source of cash seized during the course of search out of sale consideration received for sale of property. From the explanation offered by the assessee and the assessment of income by the AO towards Capital Gain for sale of property, it appears that the assessee has received part of sale consideration in cash, which is available for the assessee to explain source for cash found during the course of search. Therefore, in our considered view, the explanation of the assessee that sum of Rs.24 lakhs was out of sale consideration received for sale of property needs to be accepted. Accordingly, we direct the AO to accept source to the extent of Rs.24 lakhs out of sale consideration received for sale of property.

12.4 Coming back to balance amount of Rs.56 lakhs and the assessee claimed to have explained the source out of advances received from various persons for 'construction services'. Admittedly, during the course of assessment proceedings and appellate proceedings, the assessee couldn't file any evidences including confirmations, if any, from the parties. Before the Tribunal, the assessee has filed additional evidences in the form of confirmation letters from few parties and upon perusal of the relevant confirmation letters, we find that the confirmation letters are in stereo typed format without any details so as to clear identity of persons who has paid the advance to the assessee including their PAN & ITR details. Therefore, in our considered view, the additional evidences filed by the assessee to explain remaining amount of unaccounted cash can't be accepted. If you reject additional evidences filed by the assessee, then the assessee has not

submitted any evidences to substantiate the claim of advances received from various persons for 'construction services'. Therefore, in our considered view, the AO has rightly made addition towards balance amount of unaccounted cash of Rs.56 lakhs found & seized during the course of search. Therefore, out of the addition made by the AO towards unaccounted cash of Rs.80 lakhs, the assessee gets partial relief of Rs.24 lakhs and the balance amount of Rs.56 lakhs is hereby confirmed.

13. In the result, appeal filed by the assessee is partly allowed.

Order pronounced in the open court on 16th October, 2026.

Sd/-	**Sd/-**
RAVISH SOOD	**MANJUNATHA G**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Hyderabad
Dated: 16th October, 2026
TLN

Copy to:

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2	DCIT, CENTRAL CIRCLE-3(3), AAYKAR BHAWAN, OPP- LB STADIUM, BASHEER BAGH, HYDERABAD-500004, TELANGANA
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