

# Kishorbhai Harjibhai Patel vs Income Tax Officer Ward 1(2)(4) on 11 June, 2019

**Author: J.B.Pardiwala**

**Bench: J.B.Pardiwala, A.C. Rao**

C/TAXAP/1378/2018

ORDER

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 1378 of 2018

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KISHORBHAI HARJIBHAI PATEL

Versus

INCOME TAX OFFICER WARD 1(2)(4)

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Appearance:

MR B S SOPARKAR(6851) for the Appellant(s) No. 1

for the Opponent(s) No. 1

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CORAM: HONOURABLE MR.JUSTICE J.B.PARDIWALA

and

HONOURABLE MR.JUSTICE A.C. RAO

Date : 11/06/2019

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA) 1 The Tax Appeal is admitted on the following two substantial questions of law:

"1. Whether, in the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in law in confirming the order of the CIT(A) denying deduction of Rs.40,74,793/□u/s 54F of the Act by holding that the land in question was not transferred in a period stipulated under the Income Tax Act?

2. Whether, in the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in law in confirming the order of the CIT(A) denying deduction of 26,74,283/□u/s 54B of the Act by holding that the land in question was non□ agricultural land and exemption under the section was only available to agricultural land?"

2 The Registry shall notify this appeal for final disposal on 25th June 2019 top of the Board.

(J. B. PARDIWALA, J)

(A. C. RAO, J)

CHANDRESH