

**IN THE HIGH COURT OF DELHI AT NEW DELHI**

**ITA 852/2009**

**TEJ PRATAP SINGH .....**  
**Appellant**  
**Through: Mr Kanan Kapur**

**versus**

**ACIT CERICLE 31(1)**  
**..... Respondent**  
**Through: Ms Prem Lata Bansal with**  
**Ms Anshul Sharma**

**CORAM:**  
**HON'BLE MR JUSTICE BADAR DURREZ AHMED**  
**HON'BLE MR JUSTICE SIDDHARTH MRIDUL**

**O R D E R**  
**03.02.2010**

**Admit.**

**The substantial question of law which arises for our consideration is as follows:-**

**Whether the date of transfer of the property in question, in view of the provisions of Income Tax Act, 1961 and particularly Section 2(47)(vi), would be:**

- (i) 02.05.1987- The date of execution of the development agreement; or**
- (ii) 19.02.1992- The date on which possession was handed over to the developer by the assessee; or**
- (iii) 10.09.2003- The date on which the irrevocable Power of Attorney was executed by the assessee in favour of the developer?**

**The appellant shall file the paper books within four weeks as per rules.**

**BADAR DURREZ AHMED, J**

**SIDDHARTH MRIDUL, J**  
**FEBRUARY 03, 2010**  
**dn**