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# Sec.50C is applicable to encumbered capital asset .

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17 January 2020

**gokularamanan**

(Querist)

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Subject : Section 50C is applicable to encumbered capital asset.  
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The above decisions are needed to distinguish from the  
Smt.D.Anitha's case Hyderabad ITAT and Sir Mohamed Yusuf Trust's case  
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