

Residential Flat in Mumbai	
Flat Purchased on	13.10.2015
Total cost of Acquisition including stamp duty and other charges	45 Lakhs
Society gone for Redevelopment	
Development Agreement Registered on between society and Developer	01.07.2015
Permanenet Alternate Accomodation Agreement Between Flat Owner and Developer registered on	05.05.2017
Value of the flat as per Stamp duty Authority as on 05.05.2017	21 Lakhs
Full OC received on	14.08.2020
Sold on	10.08.2021
Sales Consideration	85 Lakhs
Query:	
Taxation of Capital gain in which Year and also Wether it is short term or Long considering	
Section 45(5A) effective from AY 2018-2019	
Transfer U/s.2(47)(v) section 45 of IT Act and Section 53A of TOPA	