

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.745/Chny/2018

निर्धारण वर्ष /Assessment Year : 2012-13

Shri P. Janakiraman,  
New No.2, Old No.3, R Block,  
Plot No.3822, Anna Nagar,  
Chennai - 600 040.

v. The Assistant Commissioner of  
Income Tax,  
Non-Corporate Circle – 7(1),  
Chennai.

PAN : AAJPJ 1327 J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से / Respondent by : Shri V. Nandakumar, JCIT

सुनवाई की तारीख/Date of Hearing : 29.11.2018

घोषणा की तारीख/Date of Pronouncement : 03.12.2018

### **आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-7, Chennai, dated 31.01.2018 and pertains to assessment year 2012-13.

2. The only issue arises for consideration is disallowance of the claim of agricultural income.

3. Shri S. Sridhar, the Ld.counsel for the assessee, submitted that the assessee claimed a sum of ₹6,00,000/- as income from agriculture. According to the Ld. counsel, the assessee, in fact, produced copies of Adangal and Chitta extracts with regard to cultivation, before the Assessing Officer. The Assessing Officer, however, observed in the assessment order that such documents were not filed before him. The Assessing Officer accordingly treated the income disclosed by the assessee as “income from other sources” instead of income from agricultural income. Referring to the Adangal extract, which is available at page 90 of the paper-book, the Ld.counsel submitted that the assessee is owning about 10 acres of land and is cultivating casuarina trees. Therefore, according to the Ld. counsel, the Assessing Officer is not justified in treating the income under the head “income from other sources”.

4. On the contrary, Shri V. Nandakumar, the Ld. Departmental Representative, submitted that the Assessing Officer specifically observed that the Chitta and Adangal extracts were not filed before him. Therefore, according to the Ld. D.R., the Assessing Officer

found that what was disclosed by the assessee was income from other sources and not income from agriculture.

5. We have considered the rival submissions on either side and perused the relevant material available on record. The assessee has now produced copies of Chitta and Adangal extracts which show cultivation of casuarina trees. The Assessing Officer and the CIT(Appeals) claim that the same were not produced before them. In view of the factual circumstances, this Tribunal is of the considered opinion that the matter needs to be re-examined by the Assessing Officer. Accordingly, orders of both the authorities below are set aside and the entire issue is remitted back to the file of the Assessing Officer. The Assessing Officer shall re-examine the matter in the light of the Adangal and Chitta extracts filed by the assessee and thereafter decide the issue afresh in accordance with law, after giving a reasonable opportunity to the assessee.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 3<sup>rd</sup> December, 2018 at  
Chennai.

sd/-

(ए. मोहन अलंकामणी)

(A. Mohan Alankamony)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 3<sup>rd</sup> December, 2018.

Kri.

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-7, Chennai
4. Principal CIT-2, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.