

आयकर अपीलीय अधिकरण "एक-सदस्य मामला" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA No.1104/PUN/2018
निर्धारण वर्ष / Assessment Year : 2009-10

Mahadev Subhash Bhatt
B 201, Vasundhara CHS,
Sector 8, Kharghar,
Navi Mumbai - 410210

PAN : ADWPB2065R

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer,
Ward -1, Panvel

.....प्रत्यर्थी / Respondent

Assessee by : in person
Revenue by : Shri Rajesh Gawali

सुनवाई की तारीख / Date of Hearing : 09-01-2019

घोषणा की तारीख / Date of Pronouncement : 15-01-2019

आदेश / ORDER

PER VIKAS AWASTHY, JM :

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-2, Pune dated 05-12-2017 for the assessment year 2009-10.

2. Shri Mahadev Subhash Bhatt, assessee appearing in person submitted that the addition has been made by the Assessing Officer on the ground that the assessee has failed to furnish documentary evidence to show genuineness of agricultural activities carried out by the assessee. The assessee has all the relevant documents in his possession to prove that the agricultural activities were in fact carried out. The Commissioner of Income Tax (Appeals) confirmed the finding of the Assessing Officer.

3. On the other hand, Shri Rajesh Gawali representing the Department vehemently defended the impugned order of Commissioner of Income Tax (Appeals). The ld. DR submitted that the assessee has failed to substantiate before the Assessing Officer, as well as, the Commissioner of Income Tax (Appeals) genuineness of agricultural activities undertaken and the income arising therefrom.

4. Both sides heard. Orders of authorities below perused. The solitary issue raised in the appeal is against the addition of ₹ 25 lakhs u/s 69A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The contention of assessee is that the cash amount ₹ 15,00,000/- was deposited in the bank from income from agriculture operations. The assessee has contended that he has necessary relevant documents to prove genuineness of agricultural activities carried out and the income earned therefrom. Taking into consideration the entire facts, we are of the considered view that the issue needs re-visit to the file of Assessing Officer. The assessee is directed to furnish all the relevant documents in his possession to show that the agricultural activities were in fact carried out

by the assessee and the income earned therefrom was deposited in the bank account. The Assessing Officer while deciding the issue *de novo* shall grant reasonable opportunity of hearing to the assessee and shall also consider the documents furnished by the assessee in support of his contentions, in accordance with law. The appeal of assessee is allowed for statistical purpose on the terms aforesaid.

5. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced on Tuesday, the 15th day of January, 2019.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(Vikas Awasthy)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 15th January, 2019
GCVSR

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-2, Pune
4. The Pr. Commissioner of Income Tax-2, Thane
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य मामला" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति // True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune