

*IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "SMC" RANCHI*

Before **Shri S.S, Godara, Judicial Member**

ITA No.111/Ran/2018 Assessment Year:2009-10

Subhash Kumar Choudhary, Kendua Pool, Kusunda, Dhanbad [PAN No.ACQPC 6016 N]	बनाम / V/s.	Income Tax Officer, Ward-II(2), Dhanbad- 826001
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Chandan Das, JCIT-DR
सुनवाई की तारीख/Date of Hearing	11-01-2019
घोषणा की तारीख/Date of Pronouncement	8 -04-2019

आदेश /O R D E R

This assessee's appeal for assessment year 2009-10, arises against the Commissioner of Income-tax (Appeals)-Ranchi's order dated 13.12.2017 passed in case No. 152/DHN/2014-15, involving proceedings u/s. 271(1)(c) of the Income Tax Act, 1961; in short 'the Act'.

2. Case called twice. None appears at the assessee's behest. I therefore proceed ex parte against the assessee. The case is now taken up for adjudication on merits.

4. The Assessee's sole substantive grievance pleaded in the instant appeal seeks to reverse both the lower authorities' action imposing penalty with regard to quantum assessment of his agricultural income claim of Rs.11,26,430/- as income from 'other' sources. There is no dispute about said quantum assessment having attained finality. The Revenue vehemently supports lower authorities' action penalizing the assessee

to the tune of Rs.4,79,140/- regarding the above agricultural income claimed. I find no merit in Revenue's arguments. The fact remains that the assessee had duly placed on record supportive evidence regarding leaseholder of agriculture land in issue. Hon'ble apex court's landmark decision in CIT V/s Reliance Petro Products Ltd 322 ITR 158 (SC) has settled the law that quantum penalty proceedings are parallel in nature wherein each and every disallowance/addition does not invite the latter penal provision. I keep in mind this settled legal proposition to conclude that assessee's evidence placed on record in support of agricultural income makes it sufficient case of neither concealment nor furnishing of inaccurate particulars of income per se. I accordingly direct the Assessing Officer to delete the impugned penalty.

5. This Assessee's appeal is allowed.

Order pronounced on 8/4/19

Sd/-
(S.S. Godara)
Judicial Member

*PP/Sr.PS

Dated/

दिनांक:- 8/04/2019 रांची

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Subhash Kr. Choudhary, Kendua Pool, Kusunda, Dhanbad
2. प्रत्यर्थी/Respondent-ITO Ward-II(1), Dhanbad-826001
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण रांची / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

By order/आदेश से,

Sr. Private Secretary/P.S
ITAT Ranchi