

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "SMC", JAIPUR

श्री रमेश सी शर्मा, लेखा सदस्य के समक्ष
BEFORE: SHRI RAMESH C SHARMA, AM

आयकर अपील सं./ ITA No. 265/JP/19
निर्धारण वर्ष / Assessment Year :2014-15

Late Shri Manjoor Ali through L/H & Widow Smt. Khatoon, C/o G. Mehta & Co. PARAS 127 Hari Marg, Civil Lines, Jaipur-302 006.	Vs.	I.T.O, Ward 3(4), Jaipur
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ADUPA8999B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri G.M Mehta, FCA, Id.AR
राजस्व की ओर से / Revenue by : Smt. Roshanta Meena, JCIT, Id.DR

सुनवाई की तारीख / Date of Hearing : 16/04/2019
उदघोषणा की तारीख / Date of Pronouncement : 23/04/2019

आदेश / ORDER

This is an appeal filed by the assessee against the *ex parte* order of Id.CIT(A)-22, Alwar dated 29/01/2019 for the A.Y 2014-15 in the matter of an assessment order passed u/s. 143(3) of the Income Tax Act, 1961 (in short the Act).

2. In this appeal, the assessee is aggrieved by the addition of Rs.4,95,661/- made on purchase of car.
3. Rival contentions have been heard and record perused.

4. The facts in brief are that the assessee, late Sh. Manjoor Ali (expired on 02.05.2017) had bought a car for Rs.13,12,381/- in May, 2013 for the use in his profession to earn job income. The AO accepted the declared job income, but made addition of Rs.4,95,661/- treating it as his unexplained income in purchase of car.

5. By the impugned ex parte order, the Id.CIT(A) confirmed the action of the AO.

6. The Id.AR argued that the assessee was assessed for the last more than 30 years. At para(2) at page No.(2) of order appealed against, Id.AO also admitted that he is regularly filing his ITRs. Besides job income, assessee had agricultural income from 57 bighas of irrigated land in Distt. Hanumangarh. However, while accepting assessee's current year's income as his total savings, the Id.AO did not allow benefit of his earlier year's savings or depreciations.

7. I have considered the rival contentions and found that the AO made addition of Rs.4,95,661/- for purchase of car as per following details:

S.No.	Source of purchase of car	Amount (Rs.)
1	Loan from Union Bank of India	6,00,000/-
2	Current year's income(job income)	2,16,720/-
3	Unexplained investment	4,95,661/-
4	Purchase price of car	13,12,381/-

8. In making/sustaining addition of Rs.4,95,661/- Id.AO/CIT(A) ignored the fact that it a non-account case in which besides job income, assessee had agricultural income from 57 bighas of irrigated land in Distt. Hanumangarh. The net agricultural income declared and accepted by the department for three years stood as under:-

S.No.	Asstt. Years	Agri. Income (Rs.)
1	A.Y 2012-13	1,87,513/-
2.	A.Y 2013-14	2,67,992/-
3	A.Y 2014-15	2,84,863/-

9. Assessee was assessed for last more than 30 years, but no benefit of past savings from professional and agricultural income was allowed in treating Rs.4,95,661/- as unexplained income.

10. Considering the agricultural and other income as offered by the assessee and which has been accepted by the department, I find no merit in making the addition of Rs.4,95,661/- as unexplained investment by the AO for purchase of a car. Accordingly, I direct the AO to delete the same. Grounds raised by the assessee are allowed.

11. In the result, the appeal of assessee is allowed.

Order pronounced in the open court on 23rd April, 2019.

Sd/-
(रमेश सी शर्मा)
(RAMESH C SHARMA)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 23rd April, 2019

***PP/SPS**

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

1. अपीलार्थी / The Appellant- Late Shri Manjoor Ali through L/H & Widow Smt. Khatoon, C/o G. Mehta & Co. PARAS 127 Hari Marg, Civil Lines, Jaipur-302 006.
2. प्रत्यर्थी / The Respondent-The I.T.O, Ward 3(4), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 265/JP/19)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar