

आयकर अपीलीय अधिकरण, बी / एस एम सी न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' SMC BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER

आयकर अपील सं./ITA No.1462/Chny/2018

निर्धारण वर्ष / Assessment Year : 2013-14

Shri Subramanian Sivaraj,
2/341A, Ponnusamy Gounder
Thottam, KalamPalayam,
Theethipalayam,
Coimbatore – 641 010.

v. The Income Tax Officer,
Non Corporate Ward - 4(2),
Coimbatore.

PAN : BEBPS 2553 E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri Sanath Kumar Raha, JCIT

सुनवाई की तारीख/Date of Hearing : 03.07.2019

घोषणा की तारीख/Date of Pronouncement : 05.07.2019

आदेश / O R D E R

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals) -3, Coimbatore, dated 13.02.2018 and pertains to assessment year 2013-14.

2. This appeal of the assessee was posted on several occasions. Initially, the appeal was posted on 04.10.2018. Subsequently, it was adjourned to 19.11.2018. On the request of the assessee, the appeal

was again adjourned to 03.07.2019. The Ld. representative for the assessee has also taken note of the date of adjournment by making an endorsement in the appeal folder. When the appeal was taken up for hearing on 03.07.2019, no one appeared for the assessee. Therefore, I heard the Ld. Departmental Representative and proceeded to dispose the appeal on merit.

3. Shri Sanath Kumar Raha, the Ld. Departmental Representative, submitted that the assessee claimed agricultural income to the extent of ₹27,74,849/-. Even though the assessee has produced the details of agricultural lands owned by him, according to the Ld. D.R., the adangal extract was not filed before the Assessing Officer to establish the cultivation. According to the Ld. D.R., the assessee claimed before the Assessing Officer that banana was cultivated in 6.31 acres of land. The Assessing Officer called for the adangal extract from the State Revenue authorities which discloses that the banana was not cultivated in the land wherein banana was claimed to have been cultivated. Moreover, in respect of the land wherein the assessee claimed to have cultivated crops, many of the lands were not cultivated by the assessee. According to the Ld. D.R., the assessee also claimed before the Assessing Officer that he has taken some of the lands on lease for cultivation. After considering adangal extract and part of cultivation made by the assessee, the Assessing Officer found that the entire income of

₹27,74,849/- could not have been earned from cultivation. According to the Ld. D.R., the Assessing Officer also found that the assessee himself admitted that ₹10 lakhs is not part of agricultural income. Accordingly, the Assessing Officer found that a sum of ₹10 lakhs out of ₹27,74,849/- was not from agriculture and added the same to the taxable income.

4. I heard the Ld. D.R. and perused the relevant material available on record. The assessee could not file any material before this Tribunal to substantiate the claim of cultivation of banana and crops as claimed before the Assessing Officer. State Revenue authorities are maintaining the cultivation account. In fact, the Village Administrative Officer is keeping the adangal, which is otherwise known as Village Account No.2, with respect to cultivation. The adangal extract as received from the Revenue authorities by the Assessing Officer discloses no such cultivation of banana as claimed by the assessee. In spite of these materials, the Assessing Officer was fair enough to disallow only ₹10 lakhs. Moreover, the assessee himself has also admitted before the Assessing Officer that ₹10 lakhs was not part of agricultural income. Therefore, this Tribunal do not find any reason to interfere with the order of the lower authority and accordingly the same is confirmed.

5. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the court on 5th July, 2019 at Chennai.

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 5th July, 2019

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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