

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

IN THE INCOME TAX APPELLATE TRIBUNAL
'D' SMC BENCH, CHENNAI

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

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

आयकर अपील सं./ITA No.2555/Chny/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Dr. K.A. Sathyakumar,
No.2/128, Nattukalpalayam,
Kanjampatti P.O,
Pollachi Taluk – 642 107

v. The Income Tax Officer,
Ward – 1,
Pollachi.

PAN : AHFPS 4347 A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri S. Sridhar, Advocate

प्रत्यर्थी की ओर से/Respondent by

: Shri Sanath Kumar Raha, JCIT

सुनवाई की तारीख/Date of Hearing :04.07.2019

घोषणा की तारीख/Date of Pronouncement : 09.07.2019

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 20.06.2018 and pertains to assessment year 2014-15.

2. Shri S. Sridhar, the Ld.counsel for the assessee, submitted that the only issue arises for consideration is disallowance of agricultural income on estimate basis. According to the Ld. counsel,

the assessee was cultivating 63.12 acres of land in Nattukalpalayam Village and S. Ponnapuram Village at Pollachi taluk. The assessee claimed agricultural income of ₹39,36,800/-. According to the Ld. counsel, the Assessing Officer estimated the agricultural income at ₹28,39,760/- and disallowed the balance of ₹10,97,040/-.

3. On the contrary, Shri Sanath Kumar Raha, the Ld. Departmental Representative, submitted that the Assessing Officer estimated the income at ₹45,000/- per acre after meeting all the expenditure. Therefore, according to the Ld. D.R., the CIT(Appeals) found that the estimation of the Assessing Officer is reasonable. Accordingly, he confirmed the same.

4. Having heard Shri S. Sridhar, the Ld.counsel for the assessee and Shri Sanath Kumar Raha, the Ld. Departmental Representative, this Tribunal finds that even though the assessee claims that 63.12 acres of land was cultivated, the details of cultivation of crops were not filed before the Assessing Officer. Before the CIT(Appeals), the assessee claimed that coconut trees were cultivated. It is not known whether the entire 63.12 acres are of coconut trees or part of the land was cultivated with other crops.

In the absence of copy of adangal extract, which may disclose the details of cultivation, this Tribunal is of the considered opinion that the CIT(Appeals) has rightly confirmed the estimation made by the Assessing Officer. The Assessing Officer estimated ₹28,39,760/- as net agricultural income after allowing all the possible expenditure. This estimation appears to be a reasonable one in the absence of any books of account and adangal extract. 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 stands dismissed.

Order pronounced in the court on 9th July, 2019 at Chennai.

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

चेन्नई/Chennai,
दिनांक/Dated, the 9th 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.