

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

श्री डी. करुणाकरा राव, लेखा सदस्य एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA Nos.251 to 253/PUN/2019  
निर्धारण वर्ष / Assessment Years : 2010-11 to 2012-13

Bharat Vithoba Navale,  
At Post Ekhatpur, Taluka-Sangola,  
Dist.- Solapur-413307.

PAN : AEQPN3245N

.....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Central Circle-2(2),  
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Suhas Bora  
Revenue by : Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing : 20.11.2019

घोषणा की तारीख / Date of Pronouncement : 22.11.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

There are **three appeals** under consideration. All the three appeals are filed by the same assessee against the orders of CIT(A)-12, Pune commonly dated 30.11.2018 for the Assessment Years 2010-11 to 2012-13 respectively.

2. All these appeals were heard together. Since issues common and facts are similar, these cases are being disposed of vide this composite order.

3. Before us, at the outset, ld. Counsel for the assessee submitted that this is a case where the assessee is a coparcener of Smaller HUF of Shri Dada N. Navale (HUF) i.e. a branch of Maruti Nivrutti Navale (Bigger HUF). The Assessing Officer noted that the cash deposits in the bank

accounts maintained by the assessee. There is also some transaction of investments in the shares of (i) M/s Jai Shriram Sugar and Agro Products Ltd.; (ii) M/s Neemco Spinners Ltd.; and, (iii) M/s Neemco Investment and Finance Ltd. The cash withdrawals of the agricultural income of HUF are spent to the source of such investments to the cash deposits.

4. In this context, ld. Counsel brought our attention to the order of the Tribunal in the case of Maruti Nivrutti Navale (Bigger HUF) vide ITA No.367/PUN/2017 dated 15.11.2019. Referring to the directions of the Tribunal, ld. Counsel mentioned that it is finding of the Tribunal that gross total agricultural income of the Maruti Nivrutti Navale (Bigger HUF) has to be quantified directly in accordance with the MPKV data and the same should be adjusted to the deductions, if any, which are specific to that assessee. Subsequently, out of balance, the following ratio 51:49 (49% towards expenses), net income should be quantified before withdrawals for coparcenaries are considered. The available income, if any, should be only considered as a source of investment of the said Bigger HUF. Further, ld. Counsel mentioned that if the above exercise given effect by the Assessing Officer to our order, the Bigger HUF shall have exempt agricultural income and the assessee have consequential benefits for reaping. In the process, the assessee will get some relief due to her share of HUF income. The same should be considered to explain the sources of the each deposit in the bank account. In this context, ld. Counsel mentioned that this part of the issue may be remanded to the file of the Assessing Officer for a fresh adjudication in the matter after complying with the said directions of the Tribunal dated 15.11.2019 (supra).

5. After hearing both the sides, we find the argument of Id. Counsel for the assessee should be acceptable. Coming to the remanding the issue to the file of the Assessing Officer with reference to the sourced income of Maruti Nivrutti Navale (Bigger HUF), we direct the Assessing Officer to wait till the Assessing Officer gives effect to the order of the Tribunal (supra) and consider the income, if any. The Assessing Officer shall grant reasonable opportunity of being heard to the assessee in accordance with set principles of natural justice. Thus, the relevant grounds based on legal issue are allowed for statistical purposes.

6. In the result, all the three appeals of the assessee are partly allowed for statistical purposes.

Order pronounced on 22<sup>nd</sup> day of November, 2019.

Sd/-  
(विकास अवस्थी /**VIKAS AWASTHY**)  
न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-  
(डी. करुणाकरा राव/**D. KARUNAKARA RAO**)  
लेखा सदस्य/**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> November, 2019.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-12, Pune.
4. The Pr.CIT, Central, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.