

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
[Before Shri J. Sudhakar Reddy, Accountant Member]**

**I.T.A. No. 2031/Kol/2019
Assessment Year: 2015-16**

**Shri Verinder Kumar Dhall.....Appellant
[PAN: ACXPD 3686 Q]**

Vs.

Asstt. CIT, Circle-2, Asansol.....Respondent

Appearances by:

Sh. Sunil Surana, AR, appeared on behalf of the Assessee.

Sh. Dhrubajyoti Ray, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : March 16th, 2020

Date of pronouncing the order : May 22nd, 2020

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals), Asansol ['CIT(A)' for short] dated 18.06.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2015-16.

2. The sole addition in this case made by the AO is on account of ₹5 lakhs. The assessee claimed the same as agricultural income. The AO disbelieve the same. On appeal the ld. first appellate authority granted part relief. He held that the amount of ₹70,000/- received by the assessee by way of a cheque is the agricultural income and the balance addition of ₹3,30,000/- was confirmed.

3. Aggrieved, the assessee is in appeal before me.

4. After hearing rival contentions, I find that the assessee has 16 acres of land in Patti Dogar, Kaithal, Tehsil & District Kaithal in the State of Haryana. From the agricultural income declared by the assessee is around ₹30,000/- per acre. This, in my view is reasonable and cannot be considered as excessive income declared from agriculture. The assessee has declared similar amount as agricultural income earned for the earlier year and subsequent years also. The assessee has filed copies of the land

records and declarations. The fact that the assessee has agricultural land in Haryana is not disputed by the AO. Treating the amount received by cheque as agricultural income and the balance as non-agricultural income by the Id. CIT(A), in my opinion is not correct under the facts and circumstances of the case.

5. Under these facts and circumstances of the case, I delete the disallowance and allow this appeal of the assessee.
6. In the result, this appeal of the assessee is allowed.

Kolkata, the 22nd May, 2020.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 22.05.2020
Bidhan

Copy of the order forwarded to:

1. ***Shri Verinder Kumar Dhall, 225, Hutton Road, Desraj Bhawan, Asansol-713 301.***
2. ***Asstt. CIT, Circle-2, Asansol.***
3. CIT(A), Asansol. (sent through e-mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches