

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, CHANDIGARH

श्री संजय गर्ग, न्यायिकसदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No.992/CHD/2019

निर्धारण वर्ष / Assessment Year : 2016-17

Shri Sikander Singh Dhaliwal, VPO Lakha, Tehsil Jagraon, Distt. Ludhiana	बनाम	The ITO, Ward-2, Jagraon
स्थायीलेखासं./PAN NO: EXZPS1968F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे/Assessee by : S/Shri Arun Gupta, CA
& Shri Asim Aggarwal, CA
राजस्वकीओरसे/ Revenue by : Shri Arvind Sudershan, JCIT

सुनवाईकीतारीख/Date of Hearing : 03.03.2020
उदघोषणाकीतारीख/Date of Pronouncement : 20.05.2020

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 01.05.2019 of the Commissioner of Income Tax (Appeals)-3, Ludhiana [hereinafter referred to as 'CIT (A)'].

2. The assessee in this appeal has taken following grounds of appeal:-

1. *That the learned CIT(A) erred in eyes of law and facts of the case by confirming addition of Rs.8,50,250/- made by the assessing officer u/s 69 on account of agriculture income disclosed by assessee in his return of income.*

2. *That Id CIT(A) arbitrarily held assessee failed to provide documentary evidence of agriculture produce when copy of account of Commission agents supported by J Forms in name of assessee were available in the file of the CIT(A).*
3. *That Id CIT(A) erred in holding that J forms related to earlier years while assessing officer held that J forms related to subsequent year while in fact J forms amounting to Gross agriculture receipts of Rs.22,56,816.28 related to relevant F/Y i.e 2015-16 were available in the file of the officers which were much more than net agriculture income disclosed by assessee in his return of income.*
4. *That Id CIT(A) wrongly held that case of assessee was selected under CASS, for reason of cash deposits, during the demonization, when case related to F/Y 15-16, much before demonetization.*
5. *That Id CIT(A) wrongly noted in the order that assessee was asked to explain deposits in bank account when only Rs.52000 were deposited by assessee in bank.*
6. *That the CIT(A) erred in arbitrarily rejecting the explanation and submissions of the assessee in a summary manner, without finding any discrepancy in the same and upholding addition invoking Section 69.*
7. *That the assessee craves to leave, amend, alter or take additional grounds of appeal before or at time of hearing.*

3. The brief facts relating to the issue are that the assessee during the year claimed gross agricultural receipts of Rs. 2256816.28. During the assessment proceedings, the Assessing Officer asked the assessee to prove the aforesaid receipts on account of agricultural income. The assessee produced the relevant evidences / proof including 'J' forms which are

proof of sale of agricultural produce, copy of 'jamabandi' /land record proving ownership / possessionover agricultural land and further submitted that more than 90% of the receipts were through cheques. However, the Assessing Officer held that some of the 'J' forms produced were of subsequent years. He, therefore, doubted the agricultural receipts by the assessee to some extent and made a disallowance of Rs. 8,50,250/- as 'income from undisclosed sources'.

In appeal before the Ld. CIT(A), the assessee reiterated his submissions that the 'J' forms produced by the assessee belonged to the financial year under consideration. However, the Ld. CIT(A) held that the 'J' forms relating to the earlier years were also produced. He, therefore, dismissed the appeal of the assessee. Being aggrieved by the said order of the CIT(A), the assessee has come in appeal before us.

4. At the outset, the Ld. Counsel for the assessee has submitted that all the requisitedocumentsincluding'J' formsrelating to the financial year under consideration were produced before the CIT(A). He, in this respect has relied upon the paper book pages 3 & 4, which is copy of the index of papers filed before the Ld. CIT(A) to submit that the assessee had produced the relevant documents before the Ld. CIT(A). Further, the counsel of the assessee before us has further relied uponthe followingdocuments:-

SR.	PARTICULARS	PAGE NO.
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NO.		
1	Written Submissions Filed Before CIT (A)	1-2
2	Copy of Account with M/s Mohan Lai Bhushan Kumar alongwith copy of Form J issued for F.Y. 2015-16 for Rs. 1,27,163.28	3-4
3	Copy of Account with M/s Vijay Kumar & Co. alongwith copy of Form J issued for F.Y. 2015-16 for Rs. 9,74,729.16	5-8
4	Copy of Account with M/s R RGoyal& Co. alongwith copy of Form J issued for F.Y. 2015-16 for Rs. 11,29,653.00.	9-12
5	Copy of Jamabandhi depicting the name of S. Sikander Singh Dhaliwal and family	13-30
6	Assessment order for Asstt year 2017-18	31-32
7	Index of papers available in the CIT(A) file during File Inspection	33-34

The Ld. Counsel for the assessee has submitted that the evidences produced by the assessee have not been properly appreciated by the lower authorities.

5. On the other hand, the Ld. DR has submitted that the 'J' forms produced by the assessee were not of the total agricultural receipts shown by the assessee. Further, that the assessee has not produced the copy of the 'Khasra Girdawari' which is a document prepared by the Land Revenue Officer of the standing crops on the land. However, the Ld. representatives of both the parties have submitted that the issue is required to be reexamined at the end of the Assessing Officer.

6. We have considered the rival submissions. In view of the submissions of both the parties that the documents evidences / furnished by the assessee have not been properly examined by the lower authorities and since it is case of both the parties that the documents produced by the assessee require deep scrutiny, hence, in our view, the interest of justice will be well served if the matter is restored to the file of the Assessing Officer for deciding this issue afresh. We accordingly set aside the order of the CIT(A) and restore the matter to the file of the Assessing Officer with a direction to admit into evidence the necessary details and documents furnished / sought to be furnished by the assessee, consider the same and decide the issue afresh by way of a speaking order.

No other ground has been raised or pressed.

In view of the findings given above, this appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 20.05.2020.

Sd/-

Sd/-

(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)

(संजय गर्ग / SANJAY GARG)

लेखा सदस्य/ Accountant Member

न्यायिक सदस्य/ Judicial Member

Dated : 20.05.2020

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File