

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

BEFORESHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1269/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2012-13

Sharad Uttamrao Pathare,  
S. No. 73, Pandurang Nagar,  
Kharadi, Pune – 411014

PAN : AKFPP7319A

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward – 7(3), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pratik Jha  
Revenue by : Shri M. Jasnani

सुनवाई की तारीख / Date of Hearing : 12-04-2022  
घोषणा की तारीख / Date of Pronouncement : 11-05-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 16-05-2018 passed by the Commissioner of Income Tax (Appeals)-8, Pune [‘CIT(A)'] for assessment year 2012-13.

2. The only issue is to be decided is as to whether the CIT(A) is justified in confirming the order of AO in considering an amount of Rs.30,00,000/- as income from other sources as against the gross agricultural income of Rs.51,63,760/- as declared by the assessee in the facts and circumstances of the case.

3. Heard both the parties and perused the material available on record. It was brought to our notice that the similar issue on same identical facts for A.Y. 2013-14 was heard and reserve for orders, opined, in sending the matter to the file of AO for fresh adjudication in view of the additional evidences filed. The relevant portion of Tribunal's order in A.Y. 2013-14 in assessee's own case at Para No. 6 is reproduced here-in-below :

*"6. Heard both the parties and perused the material available on record. The ld. AR submits that the assessee could not produce any evidences in support of agricultural income before the AO and CIT(A). The CIT(A) held vide Para No. 5.4 of the impugned order that the assessee failed to prove any agricultural activity and thereby no agricultural income. The assessee before us filed additional evidences in support of agricultural income. The ld. AR submits that if this Tribunal gives an opportunity to the assessee in remanding the issue to the file of AO, the assessee is ready to file all the evidences in support of agricultural income. We note that admittedly the assessee filed affidavits as not disputed by the ld. DR. In view of the same, we deem it proper to remand the issue to the file of AO for fresh adjudication. The assessee is liberty to file evidences, if any, in support of his claim. Accordingly, the ground Nos. 2(i) and 2(ii) raised by the assessee are allowed for statistical purpose."*

4. In the light of the above, we deem it proper to remand the matter to the file of AO for its fresh adjudication and decide the issue as indicated in the order passed for A.Y. 2013-14 in assessee's own case in ITA No. 1058/PUN/2017 vide order dated 09-05-2022. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the ground raised by the assessee is allowed for statistical purpose.

5. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 11<sup>th</sup> May, 2022.

Sd/-  
(Dr. Dipak P. Ripote)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 11<sup>th</sup> May, 2022.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8, Pune
4. The Pr. CIT-4, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune