

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'SMC': NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA Nos.1758 & 1759/DEL/2022  
[Assessment Years: 2015-16 & 2017-18]**

Mr. Rajeev Ranjan, 221A, Tower 2 Magnolia, Golf Course, DLF IV, Gurgaon, Harayna-122002	Vs	Income Tax Officer, Ward-3(4),
<b>PAN- AHJPR9771K</b>		
Assessee		Revenue

Assessee by	None
Revenue by	Sh. Om Parkash, Sr. DR

<b>Date of Hearing</b>	<b>07.11.2022</b>
<b>Date of Pronouncement</b>	<b>10.11.2022</b>

**ORDER**

**PER SHAMIM YAHYA, AM,**

These appeals filed by the assessee are directed against the respective orders of the NFAC/CIT(A), New Delhi, both dated 10.06.2022 pertaining to Assessment Years 2015-16 & 2016-17, respectively.

2. Since, the issues are common and connected and the appeals were heard together, these are being consolidated and disposed of together for the sake of convenience.

3. The common issues raised is that the CIT(A)/NFAC erred in sustaining the addition of Rs.44,67,500/- for Assessment Year 2015-16 and Rs.15,78,000/- for Assessment Year 2017-18 denying the exemption of agricultural income.

4. In this case, during the course of assessment proceeding, the assessee was asked to substantiate the income from agriculture. The

Assessing Officer noted that the assessee has not given requisite details, hence, he added the agricultural income to the income of the assessee as unexplained from undisclosed sources.

5. Upon assessee's appeal, the Ld. CIT(A) confirmed the additions.

6. We have heard the Ld. DR and perused the records. None appeared on behalf of the assessee despite notices issued which have returned unserved, hence, we proceed to decide the appeal by hearing the ld. DR and perusing the records. We note that the assessee's claim of agricultural income has been denied by the lower authorities on the ground that the assessee has not submitted any supporting documents in this regard. We note that in ITA No.1759/Del/2022, the Ld. CIT(A) has reproduced the assessee's submission as under:-

*"With reference to the captioned subject I request your good-self that my income tax assessment for the captioned period has been completed by the Income tax officer making addition of Income, which was purely in the nature agriculture income and was exempt from Income tax.*

*I have complete documentary evidences in my possession proving my agriculture income and would like to submit as below:*

*1. I have taken 190 acres of land on lease at village Sikanderpur, Tehsil-Ballmbh Garh, Distt- Faridabad and 50 acres of land on lease at village Soadh, Tehsil-Hodal, Distt- Faridabad. I have attached the Jamabandi and lease agreement paper of land as Annexure-A.*

*2. My Net agriculture income is Rs. 15,78,500 and calculation is attached as Annexure-B*

*3. I am producing copy of Form 'J' of Rs. 16,17,070 as Annexure-C and carrying original of same for your verification. Balance I got from my sub-lessee fanners which are hundreds in numbers.*

*I request your good-self to reassess my case with taking my reply and documentary evidence furnished into consideration before passing the order.*

7. Despite noting above, the Ld. CIT(A) discussed the Assessing Officer's order and observed that even before him, the assessee had not submitted necessary details. We find that this is quite contradictory by the Ld. CIT(A) himself, where, he has noted that documentary evidences in the shape of Annexure-A as lease and agreement paper of land, Annexure-B as computation of agriculture income and Annexure-C as Copy of Form 'J' were duly submitted. Hence, the Ld. CIT(A) passed the order mechanically without proper application of mind. We note that the Assessing Officer has also rejected the assessee's submission due to lack of evidence submitted in support of the agriculture income. Since, we have noted that the Ld. CIT(A) himself noted the submissions in his order filed by the assessee, we deem it appropriate to remit the issue to the file of the Assessing Officer. The Assessing Officer is directed to consider the issue afresh after taking into account the submissions and documents submitted before the Ld. CIT(A). Needless to add the assessee should be given adequate opportunity of being heard. The assessee is also directed to cooperate with the Assessing Officer.

8. In the result, these appeals by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 10<sup>th</sup> November, 2022.

**Sd/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

**Delhi:** 10.11.2022.

*Shekhar,*

Copy forwarded to:

1. Appellant

2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi