

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

I.T.A. No. 285/Rjt/2019
(Assessment Year: 2011-12)

Dilipsinh Harubha Parmar Limlipa, Muli, Ta: Muli, Surendranagar	Vs.	ITO Ward-4, Surendranagar
[PAN No. BHQPP7388Q]		
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by :	Shri B. D. Gupta, Sr. D.R.
Date of Hearing	16.01.2023
Date of Pronouncement	20.01.2023

ORDER

PER SUCHITRA KAMBLE - JM:

This appeal is filed by the assessee against the order dated 10.07.2019 passed by the Ld. CIT-(Appeals)-7, Ahmedabad for A.Y. 2011-12.

2. The grounds of appeal raised by the assessee read as under:

- “1. That the Ld. CIT(A) has erred in law and facts of the case while confirming addition of Rs.7,98,500/- u/s.69 of the IT Act, 1961 appreciating the facts of the case and submissions of the assessee. As such, addition of Rs.7,98,500/- may please be deleted.
2. That the Ld. CIT(A) has erred in law and facts of the case while confirming reduction in agricultural income from Rs.12,00,000 to Rs.6,67,500/- without appreciating the facts of sufficient agricultural land holding details submitted. As such, agricultural income shown in the return of income at Rs.12,00,000/- may please be accepted.
3. The assessee craves to add, alter, delete, modify or withdraw any of the above grounds at the time of hearing.”

3. As per information received through NMA i-taxnet portal, it was reported that the assessee deposited cash amounting to Rs. 16,66,000/- during F.Y. 2010-11 in the saving bank account. The assessee did not file return of income. During the course of verification the assessee failed to furnish any reply therefore the Assessing Officer had reason to believe that income amounting to Rs. 16,66,000/- deposited in cash in saving bank account is escaped the assessment. After recording the reasons dated 21.03.2018 the Assessing Officer issued notice under Section 148 of the Act after obtaining prior approval of the competent authority. In response to notice under Section 148, the assessee replied vide letter dated 01.05.2018 and submitted that the assessee is a farmer and deposited cash from agricultural crops sale income. The assessee submitted Form No. 8A, Form 7A and Form 12 of agricultural land ledger. The Assessing Officer held that the assessee failed to explain the nature source of income and therefore made addition of Rs. 7,98,500/-.

4. Being aggrieved by the assessment order the assessee filed appeal before the CIT(A). The CIT(A) dismiss the appeal of the assessee.

5. At time of hearing none appeared on behalf of the assessee despite giving notice. Therefore, we are proceeding on the basis of the submissions made before the Assessing Officer as well as before the CIT(A) by the assessee which are extracted in the respective orders.

6. There is a delay of 33 days in filing the present appeal. The assessee has filed affidavit dated 26.11.2019 thereby submitting that the

assessee is a senior citizen and doing agricultural work and having medical problems due to old age and therefore could file the appeal within the stipulated time. The reason appears to be genuine. Therefore, the delay is condoned.

7. The Ld. D.R. submitted that the CIT(A) has enhanced the addition of Rs. 69,000/- in the present case as there was some arithmetical mistake done by the Assessing Officer. The Ld. D.R. submitted that the assessee has not submitted any concrete proof of earning of higher agricultural income and therefore the addition of Rs. 8,67,500/- was confirmed (as per rectified order passed by the Assessing Officer alongwith enhancement of Rs. 69,000/-). The Ld. D.R. relied upon the assessment order and the order of the CIT(A).

8. We have heard the Ld. D.R. and perused all the relevant material available on record. It is pertinent to note that the assessee as a head of the family was holding 20 acres of land as supported by Talati Certificate alongwith his brothers. The cash received from agricultural crop sale was properly given as per the Form No. 8A, Form No. 7A and Form 12 all agricultural land ledger. All these documents were submitted before the Assessing Officer as well as CIT(A). The assessee also claimed expenditure of Rs. 3,00,000/- for earning agricultural income and has given the relevant receipts/bills to that effect. All these components were not taken into account by the CIT(A) and simply stated that the assessee cannot hold such a large land and cannot earn that much income. But the detail submission alongwith annexure has explained that the assessee was

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earning agricultural income which is exempt with the supporting documents such as copy of bills and vouchers and also agricultural receipts and expenses. Therefore, the addition made by the Assessing Officer as well as the enhancement done by the CIT(A) was not justifiable. Hence, the appeal of the assessee is allowed.

9. In the result, the appeal of the assessee is allowed.

This Order pronounced in Open Court on	20/01/2023
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad; Dated 20/01/2023
TANMAY, Sr. PS

Sd/-
(Ms. SUCHITRA KAMBLE)
JUDICIAL MEMBER

TRUE COPY
आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad