

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“GUWAHATI ‘SMC’ BENCH, GAUHATI**  
**VIRTUAL HEARING AT KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य के समक्ष**  
**Before Shri Sanjay Garg, Judicial Member**

**I.T.A. Nos.47&48/GTY/2022**  
Assessment Years: 2018-19 & 2019-20

**Borgang Tea Company Pvt. Ltd..... Appellant**  
**67, Ganesh Chandra Avenue,**  
**Kolkata- 700013.**  
**[PAN: AABCB4485G]**

**vs.**

**DCIT/ACIT, Circle-1, Guwahati..... Respondent**

**Appearances by:**

Shri Nikhil Kondo, AR, appeared on behalf of the appellant.

Shri N.T. Sherpa, JCIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 16, 2023

Date of pronouncing the order : March 16, 2023

**आदेश / ORDER**

The captioned two appeals have been preferred by the assessee against the separate orders both dated 11.10.2022 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’). The assessee’s appeal for the assessment year 2018-19 in ITA No.47/Gau/2022 is taken as lead case for narration of facts.

2. At the outset, the ld. Counsel for the assessee has invited my attention to Ground No.3 taken before the CIT(A) which reads as under:

*“The CPC has erred in adding the entire amount of Rs.9,66,075/- u/s 36(1)(va) without giving relief for agricultural income as per Rule 8(B).”*

3. The Id. Counsel for the assessee has submitted that the assessee is a tea manufacturer and the assessee has claimed exemption under Rule 8 of the Income Tax Rules on agricultural income, however, the Id. CIT(A) has failed to adjudicate the grounds.

4. I have gone through the impugned order of the CIT(A) to note that the Id. CIT(A) has not adjudicated these grounds of appeal. The facts are identical in assessee's appeal for assessment year 2019-20 also, wherein, also the identical ground was taken by the assessee but the Id. CIT(A) has failed to adjudicate the same. In view of this, the matter in both the appeals is restored to the file of the CIT(A) for adjudication on the assessee's aforesaid grounds relating to the claim of exemption of agricultural income. Needless to say that the Id. CIT(A) will give proper opportunity to the assessee to present his case and thereafter, to decide the issue in accordance with law.

5. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

***Kolkata, the 16<sup>th</sup> March, 2023.***

Sd/-  
[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य/Judicial Member

Dated: 16.03.2023.

RS

*Copy of the order forwarded to:*

1. Borgang Tea Company Pvt Ltd
2. DCIT/ACIT, Circle-1, Guwahati
3. CIT  
(A)-

4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches