

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: RANCHI
VIRTUAL HEARING AT KOLKATA**
[Before Shri Sanjay Garg, Judicial Member & Shri Rajesh Kumar, Accountant Member]

**I.T.A. No. 60& 61/RAN/2021
Assessment Year: 2015-16& 2016-17**

Priya Singh (PAN: AGJPS 5404 P)	Vs.	ITO, Ward-5, Ranchi
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी(

Date of Hearing / सुनवाई की तिथि	01.03.2023
Date of Pronouncement / आदेश उद्घोषणा की तिथि	05.04.2023
For the Appellant / निर्धारिती की ओर से	Shri Arpit Jain, CA
For the Respondent / राजस्व की ओर से	Shri Pranob Kr. Koley, Sr.DR

ORDER/ आदेश

Per Rajesh Kumar, AM:

These are the appeals preferred by the assessee against the separate orders of the Ld. Commissioner of Income Tax(Appeals)- NFAC, Delhi [hereinafter referred to as ‘Ld. CIT(A)’] even dated 02.07.2021 for the assessment year 2015-16& 2016-17.

2. The assessee has assailed the order of Ld. CIT(A) on the ground of sustaining addition of Rs. 5,00,000/- as made by the AO on account of rental income from agricultural land.

3. Facts in brief are that the assessee filed return of income on 22.03.2017 declaring total income of Rs. 1,68,000/-. The AO noticed that the assessee has shown agricultural income of Rs. 5,00,000/- during the year but expenses relating to agricultural operations have not been shown. Accordingly the case was reopened u/s 148 of the Act. During the course of assessment proceedings, the AO observed that the assessee has agricultural land which was given on adhbatai which means that the owner of the land will get half of the share of agricultural income whereas all the expenses are normally borne by the farmers. The assessee furnished Aadhar card and PAN card of the tenant farmers before the AO. The AO issued show cause notice to the assessee to file all documentary evidences which could be furnished by the assessee and consequently the AO added the same to the income of the assessee.


4. The Ld. CIT(A) dismissed the appeal of the assessee on the ground that the conditions of income being agricultural income from land were not satisfied such as details of income, proof of ownership and land being agricultural in nature were not furnished.

5. After hearing the rival contentions and perusing the material on record, we observe that the assessee is undisputedly the owner of agricultural land on which there are mango trees and is almost 25 years. The assessee has furnished certificate from Gram Panchayet, Rampur to this effect which is extracted below:

!! सत्यमेव जयते !!

ग्राम पंचायत-रामपुर

अनुराज ज्यैता
मुखिया
ग्राम पंचायत-रामपुर
प्रखण्ड-कहलगाँव (भागलपुर)
मो-8789511348



आवास सह कार्यालय :-
ग्राम-पो-रामपुर
धाना-शिवमारायणपुर (कहलगाँव)
जिला-भागलपुर (बिहार)
पिन-813222

पत्रांक. 89/23 दिनांक. 23/2/23

प्रमाणित किया जाता है कि प्रिया सिंह पति - कुंवर विहारी सिंह
राज 4 जोर - रामपुर, प्रखण्ड - कहलगाँव, जिला - भागलपुर
का निवासी हैं। जेका अमीन निम्न प्रकार है जो कुंवर
योग्य है अमीन का विवरण।

मोता	धाना नं०	रकबा	खाना	खेसरा
रामपुर	256	1.92 3.14 5.06 - एकड़	323	303 300
विश्वपुर	229	1.03 2.14 3.20 - एकड़	184	358 357

प्रिया सिंह के इस अमीन पर लगभग पच्चीस
वर्ष पुराना आम का पेड़ लगा हुआ जो कि इस अमीन
पर 350 (तीन सौ पचास पेड़) आम का लगभग है।

अनुराज ज्यैता
मुखिया
ग्राम पंचायत-रामपुर
प्र-कहलगाँव (भागलपुर)

Therefore, it is clear from the above there is no dispute as to the ownership of agricultural land which has fully grown and developed tree of mangoes. It was also undisputed that the assessee has furnished Aadhar card and PAN card of those farmers who have taken charge of doing agricultural operations or from whom the assessee received income. The authorities below instead of examining these persons simply stated that the claim of the assessee is not as per the provisions of Act. We have examined the certificate produced by the assessee and are of the opinion that the mango orchards is capable of yielding income. Accordingly, we set aside the order of Ld. CIT(A) and direct the AO to delete the addition. The appeal of the assessee is allowed.

6. The issue raised in ITA No. 61/Ran/2021 A.Y. 2016-17 is similar to one as decided by us in ITA No. 60/Ran/2021 A.Y. 2015-16. Accordingly our decisions in ITA No. 60/Ran/2021 would, mutatis mutandis, apply to this appeal as well. Consequently the appeal of the assessee is also allowed.

7. In the result, both the appeals of the assessee are allowed.

Order is pronounced in the open court on 5th April, 2023

Sd/-

(Sanjay Garg /संजय गर्ग)

Judicial Member /न्यायिक सदस्य

Sd/-

(Rajesh Kumar / राजेश कुमार)

Accountant Member / लेखा सदस्य

Dated: 5th April, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Priya Singh, W/o Kunj Bihari Singh, Opp Astha Apartment, Hehal, Ratu Road, Ranchi-834005.
2. Respondent – ITO, Ward-5, Ranchi
3. Ld. CIT(A)- NFAC, Delhi
4. PCIT- , Ranchi
5. DR, Ranchi Bench, Ranchi

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata