

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' SMC BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member

आयकर अपील सं./I.T.A. Nos.318, 319, 320 & 321/Chny/2023
निर्धारण वर्ष/Assessment Years: 1996-97, 1997-98, 2000-01 & 2001-02

N. Krishnamurthy,
Muthuraja, Plantain Commission
Merchant, Gandhi Market,
Trichy 620 008.
[PAN:AAIPM4028N]

Vs. The Assistant Commissioner of
Income Tax,
Central Circle 3(2),
Chennai 600 034.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri M. Karunakaran, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT
सुनवाई की तारीख/ Date of hearing : 08.06.2023
घोषणा की तारीख /Date of Pronouncement : 12.06.2023

आदेश /ORDER

These four appeals filed by the assessee are directed against the common order of the Id. Commissioner of Income Tax (Appeals) 19, Chennai, dated 17.02.2023 relevant to the assessment years 1996-97, 1997-98, 2000-01 and 2001-02.

2. Brief facts of the case are that the assessee is an individual and stated to be a close associate of Shri Ku. Pa. Krishnan, Ex-Minister, Government of Tamil Nadu in whose case a search was conducted and subsequently, order under section 158BC r.w.s. 143(3) r.w.s. 254 r.w.s. 260A of the Income Tax Act, 1961 ["Act" in short] was passed on

28.03.2013. In the case of the assessee, the assessment order dated 31.03.1999 was passed under section 143(3) determining the total income at ₹.96,170/-. Vide order in ITA No. 169/Mds/2000 dated 09.05.2012 and corrigendum dated 10.07.2012 for the assessment year 1996-97, the Tribunal has set aside the assessment and remitted the matter back to the file of the Assessing Officer for fresh adjudication. For other assessment years also, the matter was remitted back to the file of the Assessing Officer. Accordingly, the Assessing Officer issued notice under sections 143(2) & 142(1) of the Act asking the assessee to file submissions. After considering the reply, the Assessing Officer has completed the assessment by disallowing the agricultural income declared by the assessee of ₹.35,590/- for AY 1996-97, ₹.55,590/- for AY 1997-98, ₹.85,000/- for AY 2000-01 and ₹.1,20,000/- for AY 2001-02. On appeal, by passing common order for all the assessment years under appeal, the Id. CIT(A) confirmed the addition made by the Assessing Officer on the ground that the assessee has failed to submit the details and evidences to support the grounds.

3. On being aggrieved, the assessee carried the matter in appeal before the Tribunal. By filing copy of the certificate issued by the Village Administrative Officer, the Id. Counsel for the assessee has submitted that the assessee has owned 3.63 acres of agricultural lands at Allathur

Village, where plantain was grown and earned net income of ₹.50,000/- per acre per annum. It was further submission that the assessee also owned 3.63.5 acres of agricultural lands and by cultivating, he has earned net income of ₹.5,000/- per acre per annum. It was also submitted that the above details including adangal(s) were already submitted before the authorities below during the course of first round of litigation and therefore, no new material could be able to produce during set aside assessment proceedings. Since the Revenue authority of the State Government issued the certificate with survey numbers and extent of the agricultural land owned by the assessee, the Id. Counsel has prayed for deleting the addition made towards disallowance of agricultural income.

4. On the other hand, the Id. DR supported the orders of authorities below.

5. Heard both the sides, perused the materials available on record and gone through the orders of authorities below and examined the certificates issued by the Village Administrative Officer. In the certificate, the VAO has clearly mentioned the extent of agricultural land owned by the assessee, crop raised and agricultural income earned. The certificate issued by the VAO on 13.11.1997, it has been clearly mentioned that out of agricultural land, the assessee earned net income of ₹.50,000/- per

acre per annum in Alathur Village, which was subsequently confirmed by the another VAO on 31.03.2004 that ₹.50,000/- per acre per annum has been earned from the agricultural lands to the extent of 3.63 acre. Similarly, the VAO of Piratiyur West Village, Srirangam taluk, issued the certificate that the assessee owned agricultural lands to the extent of 3.63.5 acres and earned income of ₹.5,000/- per acre per annum. Since the above details were already travelled at various stages, it is opined that the genuine claim of the agricultural income has to be allowed. Accordingly, the additions made towards disallowance of agricultural income are deleted for all the assessment years under appeal.

7. In the result, all the appeals filed by the assessee are allowed.

Order pronounced on 12th June, 2023 at Chennai.

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 12.06.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.