

आयकर अपीलीय अधिकरण “डी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, CHENNAI

माजनीय श्री महावीर सिंह, उपध्यक्ष एवं
माजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. ITA No.545/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1993-94)

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आयकर अपील सं. ITA No.546/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1994-95)

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आयकर अपील सं. ITA No.547/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1996-97)

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आयकर अपील सं. ITA No.548/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1997-98)

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आयकर अपील सं. ITA No.549/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2000-01)

Shri P. Vanavaramban Ayilapettai Koppu (P.O) Kuzhumani, Trichy-639 103.	बनाम/ Vs.	ACIT Central Circle-2(3), Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAXPV-4585-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri M. Karunakaran (Advocate)- Ld. AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri D. Hema Bhupal, (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	24-07-2023
घोषणा की तारीख /Date of Pronouncement	:	27-09-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for captioned assessment years have identical issues and the same arises out of common order passed by Ld. Commissioner of Income Tax (Appeals)-19, Chennai [CIT(A)] on 17-02-2023 in the matter of separate assessments framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s 254 of the Act on 24-02-2014. These appeals were heard along with lead case of Shri Ku.Pa. Krishnan in ITA No. 02/Chny/2016 which has separately been disposed-off by us partly allowing the appeal of the assessee.

2. In the present appeals, the grievance of the assessee is confirmation of certain addition of unexplained investment on protective basis. The substantive addition was made in the hands of Shri Ku.Pa. Krishnan which has been deleted by us in that appeal. Accordingly, the issue of impugned addition in the hands of the assessee, on merits, is disposed-off by us as under.

3. From the fact, it emerges that the assessee is close associate of Shri Ku.Pa. Krishnan, Ex-Minister, Government of Tamil Nadu in whose case a search was conducted and an order was passed in his case u/s 158BC r.w.s. 143(3) r.w.s. 254 r.w.s. 260A of the Act on 28.03.2013. In the case of present assessee, an assessment was framed u/s 143(3) r.w.s. 147 of the Act on 25.03.2013 determining total income of Rs.2.52 Lacs. The addition was made on protective basis since similar addition was made on substantive basis in the hands of Shri Ku.Pa. Krishnan. However, Tribunal, vide ITA No.2305/Mds/2005 order dated 09.05.2012

set aside the assessment of the assessee to the file of Ld. AO for fresh disposal considering the fact that substantive assessment made in the hands of Shri Ku.Pa. Krishnan was also remanded back to the file of Ld. AO. Pursuant to these, directions, impugned assessment has been framed on 24.02.2014 which has been confirmed by Ld. CIT(A) and accordingly, the same is in further challenge before us.

4. In the assessment order for AY 1993-94, Ld. AO has made addition of Rs.2.22 Lacs being alleged undisclosed investment in Land at Fernhill which is on the same reasoning as mentioned in first assessment order dated 25.03.2013. In AY 1994-95, similar addition of undisclosed investment for Rs.2.42 Lacs in land at Vadagaunchi has been made. The agricultural income of Rs.0.87 Lacs has been treated as income from other sources. In AY 1996-97, similar addition of undisclosed investment for Rs.2.02 Lacs in land at Manikandan Panchayat has been made. The agricultural income of Rs.2 Lacs has been treated as income from other sources. In AY 1997-98 as well as in AY 2000-01, the agricultural income of Rs.2 Lacs has been treated as income from other sources. The assessee relied on evidences / documents furnished during original assessment proceedings which were rejected by Ld. AO. The Ld. CIT(A) has confirmed the assessment for want of any response from the assessee. Aggrieved as aforesaid, the assessee is in further appeal before us.

Our findings and Adjudication

5. As stated earlier, the lead order has been passed by us in the case of Shri Ku.Pa. Krishnan in ITA No. 02/Chny/2016 wherein substantive addition relating to present assessee has been deleted by us. So far as

the present assessee is concerned, we find that Ld. AO has made impugned addition by rejecting the claim of agricultural income. However, upon perusal of certificate of Village Administrative Officer as placed on record, it could be seen that the assessee is having sufficient cultivable land. The investment in various land and properties has been reflected in the Balance Sheet as filed along with the return of income. Therefore, there is no reason or material with revenue to disbelieve the same. Further, in the case of Shri Ku.Pa. Krishnan also, this addition has been deleted on the ground that the present assessee had disclosed the properties in the return of income filed before the department. The assessee had sufficient agricultural income to make the investment. This being the finding, the impugned additions, in all the impugned years, has no legs to stand. By deleting the same, we allow all the appeals of the assessee.

6. All the appeals stand allowed.

Order pronounced on 27th September, 2023

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / **VICE PRESIDENT**

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :27-09-2023
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

- 1.अपीलार्थी/Appellant 2.प्रत्यर्थी/Respondent 3.आयकरआयुक्त/CIT 4.विभागीयप्रतिनिधि/DR
5.गार्डफाईल/GF