

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय 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.550/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1996-97)

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आयकर अपील सं. ITA No.551/Chny/2023
(निर्धारण वर्ष / Assessment Year: 1997-98)

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| P. Balakrishnan (HUF) Tamil Pannai House Main Road, Kuzhumani, Trichy-639 103. | बनाम/ Vs. | ACIT Central Circle-II(3), Chennai. |
| स्थायी लेखासं./जीआइआरसं./PAN/GIR No. ACAPB-8951-D | | |
| (पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| 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 |

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

आदेश / ORDER

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 protective addition of undisclosed investment in purchase of land. Further, the agricultural income has been treated as income from other sources. 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 connected to 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 on 31.03.1999 determining income of Rs.4.37 Lacs. However, the same was set aside by Tribunal to the file of Ld. AO for fresh disposal considering the fact that substantiative 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 1996-97, Ld. AO has made addition of undisclosed investment in land for Rs.1.98 Lacs. Further, the agricultural income of Rs.2.26 Lacs has been treated as income from other sources. In AY 1997-98, agricultural income of Rs.2.26 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 income has been used to make the impugned investments. This being so, the impugned additions, in both the years, has no legs to stand. By deleting the same, we allow both the appeals of the assessee.

6. Both 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
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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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