

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 9300/DEL/2019 [A.Y. 2015-16]

Smt. Gayatri Devi
C/o Dinesh Mohan Sinha, Adv
Office No 108, Plot No. 20
Parmesh Business Centre
Community Centre
Karkardooma, Delhi

Vs.

The C.I.T
Circle 62(1)
New Delhi

PAN: AFXPD 8160 J

(Applicant)

(Respondent)

Assessee By : Shri Dinesh Mohan Sinha, Adv

Department By : Shri Vivek Kumar Upadhyay, Sr. DR

Date of Hearing : 30.10.2023

Date of Pronouncement : 30.10.2023

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the
ld. CIT(A) - 20, New Delhi, dated 21.02.2019 pertaining to A.Y. 2015-
16.

2. The grievances of the assessee read as under:

“1. That the order is bad in law facts of the case.

2. Because the confirmation of addition u/s 68 of the Act of Rs. 34,20,000/- is bad in view of the same is not recorded in the books of account.

3. Because non acceptance of additional evidence in respect of current liability of Rs. 13,71,321/-, is against the law, especially when the books of account are audited.

4. Because the assessee reserves the right to file detail/more ground of appeal at the time of hearing of the case.”

3. Briefly stated, the facts of the case are that the assessee filed her return of income on 08.10.2015 declaring income of Rs. 21,01,230/-. In her return of income, the assessee inadvertently returned agricultural income as Rs. 38 lakhs instead of Rs. 3.80 lakhs.

4. During the course of scrutiny assessment proceedings, when the Assessing Officer asked the assessee to justify her agricultural income of Rs. 38 lakhs, she replied that it was an inadvertent error and income

is only Rs. 3.80 lakhs. It was explained that the assessee tried to revise the return but could not revise it.

5. This explanation of the assessee did not find any favour with the Assessing Officer who proceeded by making an addition of Rs. 34.20 lakhs being the amount of difference between Rs. 38 lakhs and Rs. 3.80 lakhs.

6. Proceeding further, the Assessing Officer noticed that there is a current liability of Rs. 13,71,321/- payable to some sub-contractors and on receiving no plausible reply, the Assessing Officer made addition of the same by treating the same as bogus.

7. The assessee agitated the matter before the ld. CIT(A) but without any success.

8. Before us, the ld. counsel for the assessee vehemently stated that due to some technical error, the return could not be revised and when she tried to explain the agricultural holding, the ld. CIT(A) refused to admit any evidence and decided the appeal against the assessee.

9. The ld. DR strongly supported the findings of the Assessing Officer.

10. We have given thoughtful consideration to the orders of the authorities below. It is true that the assessee has shown Rs. 38 lakhs as agricultural income. We find that before the ld. CIT(A), the assessee tried to give evidences in support of her agricultural holding to justify that she cannot earn agricultural income of Rs. 38 lakhs from that agricultural holding. But the same was not admitted by the ld. CIT(A).

11. We are of the considered view that in the interest of justice and fair play, the documentary evidences should have been admitted. We, therefore, restore the issue to the file of the Assessing Officer. The assessee is directed to furnish necessary evidence in support of agricultural income of Rs. 3.80 lakhs and the Assessing Officer is directed to decide the issue afresh after affording reasonable and adequate opportunity of being heard to the assessee.

12. The Assessing Officer shall also re-examine the issue of sundry liabilities being the amount payable to sub-contractors for which the assessee shall furnish necessary documentary evidences.

13. In the result the appeal of the assessee in ITA No. 9300/DEL/2019 is allowed for statistical purposes.

The order is pronounced in the open court on 30.10.2023 in the presence of both the rival representatives.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 30th OCTOBER, 2023.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	