

| आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 1422/Kol/2023
Assessment Year: 2016-17

Dipti Srivastwa Room No. 422, Centre Point 21, Hemanta Basu Sarani 4 th Floor Kolkata - 700017 [PAN : BIQPS1509F]	Vs	Income tax Officer, Ward - 34(3), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Miraj D. Shah, A/R
Revenue by :	Shri Raja Sengupta, Addl. CIT, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 22/02/2024
घोषणा की तारीख /Date of Pronouncement: 05/03/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre - Delhi (hereinafter the "ld. CIT(A)") dt. 24/10/2023, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2016-17.

2. The assessee has raised the following grounds of appeal:-

"1. That the ld. CIT(A) has erred in confirming the addition of Rs.89,10,000/-.

2. That the Appellant had already stated that the said figure was erroneously shown and even the facts as admitted by the Ld. CIT(Appeal) confirm that there was no such income.

3. That the additions made are against law and facts.

4. That the appellant prays for deleting the additions made.

5. That the appellant craves leave to amend, alter, add, delete or substitute any other grounds of appeal before or at the time of hearing of appeal."

3. Facts in brief are that the assessee is an individual and income of Rs.21,374/- declared by the assessee in the return filed on 18/08/2016. Case selected for scrutiny through CASS for the reason to examine "Claim of Large exempt income". Notice u/s 143(2) and 142(1) were served upon the assessee. But the assessee did not comply and the Id. Assessing Officer framed an *ex-parte* order and made the addition of Rs. 89,10,000/- which was claimed by the assessee as exempt income as in his return. Income assessed at Rs.89,31,374/-. Thereafter matter travelled before the Id. CIT(A) before whom assessee submitted that the assessee had earned agricultural income only to the tune of Rs. 8,91,000/- but inadvertently figure of Rs.89,10,000/- was mentioned. Copy of computation of income was also filed in support of the claim that exempt income as Rs.8,91,000/-. However, the Id. CIT(A) did not find any merit in the said claim as he was of the view that the assessee should have filed revised return or revised his claim before the Assessing Officer when the case was selected for scrutiny.

4. Aggrieved, the assessee is now in appeal before this Tribunal.

5. The Id. Counsel for the assessee on the strength of the affidavit given by the assessee stated that she had earned exempt income of Rs.8,91,000/- and not Rs.89,10,000/-. Copy of loan passbook is in Odia script and claimed that the assessee is the owner of agricultural land and she had genuinely earned Rs.8,91,000/-.

On the other hand, the Id. D/R vehemently argued supporting the orders of the lower authorities.

6. The two issues stated in the grounds of appeal are that firstly, the assessee had earned Rs.8,91,000/- which due to an inadvertent mistake by the assessee while filing the return has been shown at Rs.89,10,000/- and the Id. Assessing Officer has denied the exemption and made the addition of Rs.89,10,000/-. The second ground is that the assessee is having land holding and she has genuinely earned agricultural income of Rs.8,91,000/-. The assessee also filed an affidavit in support of the above claim.

7. We notice that in the current scenario, computation of income are not attached to the income tax return and assessee has to fill up the figures under the relevant heads of income in the income tax return form which is uploaded on the income tax portal. Admittedly, the assessee had shown agricultural income of Rs.89,10,000/- and this was the main reason for selecting the case for scrutiny by the income tax department. Thereafter, the assessee failed to appear before the Id. Assessing Officer. The assessee even failed to file a revised return. Though the Id. CIT(A) has not given any relief to the assessee, we, however, considering the facts of the case and the affidavit filed by the assessee, copy of the computation and copy of land holding (in Odia script), and since the Id. Counsel for the assessee is an Officer to Court, he stated that the land holding in assessee's name only, we deem it fit and proper to restore both the issues to the file of the Assessing Officer who shall *de novo* examine the facts of the case so as to decide what is the actual amount of agricultural income earned by the assessee and whether she is genuinely carrying out agricultural activity. Needless to mention, that the assessee shall file all the

necessary documents/evidences in support of its claim before the Id. Assessing Officer and shall co-operate till the disposal of the appeal.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Court on 5th March, 2024 at Kolkata.

Sd/-

(SANJAY GARG)
JUDICIAL MEMBER

Sd/-

(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 05/03/2024

Sd/-

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Assessee
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata