

आयकरअपीलीयअधिकरण, अहमदाबादन्यायपीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
" D" BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
And
Ms MADHUMITA ROY, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No. 383/AHD/2023
निर्धारणवर्ष/Asstt. Year: 2018-2019

Mehulkumar Arvindhbai Patel, 1 & 2 Swami Vevekanand Society, Karan Nagar Road, Kadi-382715, Gujarat, India PAN: ALWPP7300H	Vs.	The P.C.I.T, Ahmedabad-1,
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(Applicant)		(Respondent)
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Assessee by :	None
Revenue by :	Dr. Darsi Suman Ratnam, CIT. DR

सुनवाईकीतारीख/**Date of Hearing** : **12/03/2024**
घोषणाकीतारीख/**Date of Pronouncement** : **10/04/2024**

आदेश/ORDER

PER WASEEM AHMED ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Principal Commissioner of Income Tax, Ahmedabad-1, (in short "Ld. PCIT") arising in the matter of revisional order passed under s. 263 of the Income Tax Act 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2018-19.

2. The assessee has raised following grounds of appeal:

"1. The Id. Pr. CIT erred in passing the order u/s 263 of the Income Tax Act, 1961 by holding that the assessment order passed by the Additional/Joint/Deputy/Assistant Commissioner of Income Tax National e-Assessment Centre, Delhi u/s 143(3) r.w.s. 143(3A) & 143(3B) of the Act dated 27/02/2021 is erroneous and prejudicial to the interest of the revenue.

2. The Id. Pr. CIT grossly erred in facts and circumstances of the act in setting-aside the order merely on the basis of change of opinion regarding the order passed by the assessing officer. Further the Id. Pr. CIT erred in not considering the fact that the order was passed by the assessing officer after conducting due enquiry and after due application of mind.

3. The Id. Pr. CIT failed to appreciate the fact that the assessment order was passed after due consideration of all the necessary materials furnished by the assessee and thus the said order was neither erroneous nor prejudicial to the interest of the revenue.

4. The appellant craves the permission to add, amend, modify, alter, revise, substitute, delete any or all grounds of the appeal, if deemed necessary at the time of hearing of the appeal."

3. The only issue raised by the assessee is that the Id. PCIT erred in holding the assessment framed under section 143(3) of the Act as erroneous insofar as it is prejudicial to the interest of revenue under section 263 of the Act.

4. The necessary facts are that the assessee in the present case is an individual and draws income under the head salary, business, and other sources including agricultural Income. The assessee in the year under consideration has declared an income of Rs. 29,87,600/- which was accepted in the assessment framed by the AO under section 143(3) of the Act vide order dated 27-02-2021. In the assessment order, the income declared by the assessee under the head exempted agricultural income amounting to Rs. 64,00,780/- was also accepted by the AO.

5. However, the learned PCIT on examination of the assessment records found that the enquiry has not been conducted by the AO properly during the assessment proceedings with respect to the exempted agricultural income of Rs. 64,00,780/- only. As such, the claim of the assessee that there was an oral

7. We have heard the learned DR and perused the materials available on record. At the outset we note that the matter was listed for hearing on several occasions but there was no response from the side of the assessee. Accordingly, in the absence of any co-operation from the side of the assessee and taking note of the fact that learned PCIT has passed detailed and speaking order with the reasons for holding the assessment order as erroneous insofar prejudicial to the interest of revenue, we do not find any reason to interfere in the finding of the learned PCIT. Accordingly, the ground of appeal filed by the assessee is hereby dismissed.

8. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the Court on 10/04/2024 at Ahmedabad.

**Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated **(True Copy)**
a.k./Manish 10/04/2024