

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.566/PUN./2024

Assessment Year 2017-2018

Shri Puran Hayat Singh, 13-Himnagi Maheshwar, RTO Lane, Andheri (W), Mumbai – 400 036 Maharashtra. PAN AHCPS3115M	vs.	The Income Tax Officer, Ward – 2(3), PMT Bldg., Ground Floor, Shankar Shet Road, Swartgate, Pune – 400 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Somnath M Wajale

Date of Hearing :	22.04.2024
Date of Pronouncement :	14.05.2024

**ORDER**

This assessee's appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1059993128(1), dated 22.01.2024, in proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. The assessee pleads the following substantive grounds in the instant appeal :

1. *“On the facts and in the circumstances of the case and in law. The Learned Officer erred in making an addition of Rs.2,59,630/- u/s 69A, being part of the agricultural income of Rs.5,25,880/- as declared by the appellant by rejecting appellants contention.*
2. *On the facts and in the circumstances of the case and in law. The Learned Officer erred in making an addition of Rs.13,50,000 u/s 69A being proceed receives on a/c of agricultural land, without appreciating the facts of the case appellant prays for the deletion of entire addition.*
3. *On the facts and in the circumstances of the case and in law. The Learned Officer erred in making an addition of Rs.4,15,100 u/s 69A being amount introduced in capital A/c out of passed withdrawals. The additions deserve to be deleted.*

*Your appellant craves for to add, alter, amend, modify, delete all above or any grounds of appeal before or during the course of hearing in the interest of natural justice.”*

3. Suffice to say, the assessee's foregoing substantive grounds raised in the instant appeal seeks to reverse both the learned lower authorities inter alia making the impugned three sec.69A additions involving Rs.2,59,630/- Rs.13.50 lakhs and Rs.4.15 lakhs; respectively. Mr. Somnath Wajale vehemently argued that all the three impugned additions have been rightly

made in assessee's hands as he had failed to plead and prove the relevant source thereof in assessment as well as during lower appellate proceedings.

4. I note in this factual backdrop that there is no denial to the assessee's stand in principle that he had indeed been deriving agricultural income as well as carrying regular business activity(ies) in the nature of wastage goods, scrap and fire wood scrap sales. It is sufficiently indicated therefrom that very possibility of cash receipts in these activities could not be altogether ruled out. The fact also remains that the assessee has not satisfactorily pleaded and proved all the relevant facts so as to get out of the rigor of sec.69A of the Act. Faced with this situation, it is deemed appropriate that a *lump sum* addition of agricultural income of Rs.1 lakh out of Rs.2,59,630/-; Rs.6 lakhs out of Rs.13.50 lakhs and Rs.2,15,100/- out of Rs.4,15,100/-; head-wise; respectively would meet the ends of justice with a rider that the same shall not be treated as a precedent in other case(s). The assessee gets relief of Rs.1,59,630/-; Rs.7.50 lakhs and Rs.2 lakhs head-wise, respectively, in otherwords. Necessary computation shall follow as per law. Ordered accordingly.

5. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open Court on 14.05.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 14<sup>th</sup> May, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.