

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.840/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2017-18

**Parasuraman Moganraja,**  
75-78, TRV Complex,  
RG Street,  
Coimbatore – 641 001.  
**[PAN: AKFPM-3011-Q]**

**The Income Tax Officer,**  
**Vs.** Non Corporate Ward-1(4),  
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri S. Sridhar, Advocate  
: Shri G. Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 22.05.2024

घोषणा की तारीख /Date of Pronouncement

: 19.06.2024

आदेश / **ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [hereinafter "CIT(A)"] dated 30.01.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Income Tax Act, 1961 (hereinafter "the Act") on 17.12.2019.

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2. The only ground of appeal in assessee's appeal is against the addition of agriculture income of Rs. 18,38,335/- shown in the return of income as income from other sources by the AO/CIT(A).

3. The A.O has made the addition of agriculture income of Rs.18,33,335/- shown in the return of income as unexplained money u/s 69A of the Act, on the ground that the assessee has failed to furnish details like patta, chitta, adangal, VAO certificate, proof for sale of agricultural produce, details of expenses claimed etc. in support of agriculture income. The Ld. CIT(A) has confirmed the addition noting that the assessee could not produce the evidences of agriculture income even before the Ld. CIT(A). However, the Ld.CIT(A) held the addition of Rs. 18,38,335/- as income from other sources.

4. The Ld. A.R has argued that it has been showing agriculture income in the return of income from A.Y 2011-12 to 2017-18 as under:

<b>Assessment Year</b>	<b>Agricultural income</b>
2011-12	Rs. 1,00,000/-
2012-13	Rs. 1,00,000/-
2013-14	Rs. 12,00,000/-
2014-15	Rs. 15,00,000/-
2015-16	Rs. 25,38,953/-
2016-17	Rs. 22,75,455/-
2017-18	Rs. 18,38,335/-

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5. The Ld. A.R has submitted that the agriculture income shown by assessee has been shown in preceding years have been accepted, therefore there is no reason not to accept agriculture income this year.

6. The Ld. Departmental Representative relied on the orders of the authorities below.

7. We have heard the rival contentions, and perused the materials available on record. The Ld. CIT(A) has upheld the agriculture income shown in the return of income as income from other sources only on the ground that the documents such as patta, chitta, adangal, VAO certificate, proof for sale of agricultural produce, details of expenses claimed etc. were not produced either before the AO or before the Ld CIT(A). We agree with the arguments of Ld. DR that it was the responsibility of the assessee to produce the documentary evidence before the authorities to substantiate the claim of agriculture income . However it is evident that assessee has been showing agriculture income since 2011-12 and in the preceding year itself agriculture income shown is Rs 22,75,455/ . Therefore, the Ld. AO/CIT(A) was not justified to hold entire agriculture income shown as income from other sources without bringing any contrary material to this effect. Considering the facts of the matrix, we set aside the order of Ld.

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CIT(A) and remand the matter back to the file of A.O for fresh assessment. The assessee is also to co-operate and submit documents in support of the claim .

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

*Order pronounced on 19<sup>th</sup> June, 2024.*

**Sd/-**  
**(यस यस विश्वनेत्र रवि)**  
**(SS Viswanethra Ravi)**

**न्यायिक सदस्य / Judicial Member**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**

**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 19<sup>th</sup> June, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT/Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF