

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1532/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2011-12

Jayabal Bhuvaneshwari,  
No. 87C, Tagore Street, Mullaivadi,  
Attur – Tk, Salem 636 102.  
**[PAN: AVXPB0008K]**

Vs. The Income Tax Officer,  
Ward I(9), Salem.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T.S. Lakshmi Venkatraman, F.C.A.  
प्रत्यर्थी की ओर से/Respondent by : Shri Aroon Prasad, Addl. CIT  
सुनवाई की तारीख/ Date of hearing : 22.07.2024  
घोषणा की तारीख /Date of Pronouncement : 24.07.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order dated 04.03.2024 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2011-12.

2. The assessee raised 5 grounds of appeal, amongst which only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the order of the Assessing Officer.

3. At the outset, we note that the assessment was completed under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 ["Act" in short] determining total income of the assessee at ₹.40,07,520/- as against the income of ₹.2,30,020/-, inter alia, making addition of ₹.37,77,500/- on account of unexplained source for purchase of land. The assessee stated that her main source of income was from Goat sales and her husband owns 5 acres of agricultural land and a brick kiln. It was further submitted that on 30.04.2010, she purchased 11915 sq. ft. of land for ₹.41,23,200/- (including registration charges of ₹.3,45,700/-). Out of this, ₹.16,68,100/- was paid by her husband Mr. Selvaraj to Mr. Mani. On perusal of the assessment order at page 2, we note that after verifying the Power of Attorney signed by Selvaraj, husband of the assessee and sale deed submitted by the assessee, the Assessing Officer held that the payment made by Selvaraj vide Doc. No. 1050/2008 dated 06.11.2018 is no way connected with assessee's purchase made for the consideration of ₹.41,23,000/-. On perusal of the order of the appellate order, we note that the Id. CIT(A) at para 4 observed that the assessee could not substantiate that the PoA between Selvaraj and Mani pertains to the same land. Regarding balance amount of ₹.24,55,100/- paid for the land, the Assessing Officer as well as the Id. CIT(A) has held that the assessee

could not prove any of the transactions with documentary evidence. Therefore, the Id. CIT(A) confirmed the order of the Assessing Officer.

4. The Id. AR Shri T.S. Lakshmi Venkatraman submits that the assessment order passed by the Assessing Officer is very cryptic. He submits that the assessee substantiated the source for the purchase consideration of ₹.41,23,000/-. He submits that the Assessing Officer has not discussed as to how the above documents are not connected to the above purchase consideration. The assessee has clearly demonstrated the source for purchase of the property, but, however, the Assessing Officer has not made any enquiry in respect of the details submitted by the assessee before completing the assessment on 28.12.2019. Thus, the Id. AR requested to remand the matter to the file of the Assessing Officer for de novo consideration.

5. The Id. DR Shri Aroon Prasad, Addl. CIT relied on the orders of authorities below.

6. As discussed above, we note from the assessment order that the assessee's husband Shri S. Selvaraj purchased a land from R. Mani on 06.11.2008 vide Doc. No. 1050/2008 by way of Power of Attorney for a sale consideration of ₹.16,68,100/-. Subsequently, the assessee

purchased the same land from her husband Shri Selvaraj for consideration of ₹.41,23,000/- including stamp duty. To substantiate her claim, the assessee submitted copy of document before the Assessing Officer. However, in the assessment order, the Assessing Officer has not discussed as to how the above documents are not connected to the above purchase consideration. Moreover, the Assessing Officer has given a relief of ₹.3,45,700/- in respect of the documents produced by the assessee to substantiate her claim and there is no discussion in the assessment order as to how the above sum has been arrived at. Accordingly, we set aside the orders of authorities below and remit the matter back to the file of the Assessing Officer for de novo consideration and pass detailed speaking order. Thus, grounds Nos. 1 to 5 are allowed for statistical purposes.

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

Order pronounced on 24<sup>th</sup> July, 2024 at Chennai.

Sd/-  
(S.R. RAGHUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 24.07.2024

Vm/-

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.