

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member,

Sh. Yogesh Kumar US, Judicial Member

ITA No. 1203/Del/2023 : Asstt. Year: 2017-18

Mayank Ashok Kumar Vaid, C/o Pranshu Goel, CAs 5A/3A, Ansari Road, Darya Ganj, New Delhi-110002 (APPELLANT)	Vs	ACIT, International Taxation, Gurgaon (RESPONDENT)
PAN No. ADPPV2448H		

Assessee by : Sh. Pranshu Goel, CA

Revenue by : Ms. Sabiha Rizvi, Sr. DR

Date of Hearing: 05.08.2024

Date of Pronouncement: 14.08.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-43, New Delhi dated 27.02.2023.

2. Following grounds have been raised by the assessee:

"1. That having regard to the facts and circumstances of the case and in law, Hon'ble CIT(A) grossly erred in upholding the Assessment order passed by the Ld. Assistant Commissioner of Income Tax, International Tax, Gurgaon (Ld. AO) assessing the gross total income of the appellant at Rs. 4,69,080/- as against the gross income amounting to Rs. 18,080/-;

2. That on the facts and circumstances of the case and in law the notice issued under Section 148 is bad in law being issued without jurisdiction;

3. That on the facts and circumstances of the case and in law, the order passed under Section 147 read with Section 144C(3) of the Act is bad in law being passed without jurisdiction;

4. That on the facts and circumstances of the case and in law, no order was issued under Section 127 of the Act transferring the jurisdiction of the assessee;

5. That on the facts and circumstances of the case and in law, no copy of 'reasons to believe' were shared with the notice issued under Section 148 of the Act;

6. That on the facts and circumstances of the case and in law, the satisfaction granted in terms of provisions of Section 151 of the Act is mechanical, illegal and bad in law;

7. That on the facts and circumstances of the case and in law, CIT(A) grossly erred in upholding the addition made by the Ld. AO beyond the 'reasons to believe', basis which the notice under Section 148 was issued;

8. That on the facts and circumstances of the case and in law, the Ld. CIT(A) grossly erred in upholding the addition made by the Ld. AO amounting to Rs. 1,51,000 under Section 69A of the Act read with Section 115BBE of the Act.

9 That on the facts and circumstances of the case and in law, the Ld. CIT(A) grossly erred in upholding the addition made by the Ld. AO amounting to Rs. 3,00,000 under Section 69A of the Act read with Section 115BBE of the Act.

10. That on the facts and circumstances of the case and in law, the Id. AO grossly erred in rejecting the affidavits and confirmations of third party without issuing any notice under Section 133(6) of the Act."

3. Heard the arguments of both the parties and perused the material available on record.

4. With regard to the grounds pertaining to transfer of jurisdiction from Pune to Gurgaon, the Id. Sr. DR Ms. Sabiha Rizvi has duly obtained the order dated 18.02.2022 u/s 127 of the Income Tax Act, 1961 transferring the case

from Pune to Gurgaon from the official records. Hence, the ground no. 4 is liable to be dismissed.

5. With regard to the issue of reopening, the assessee has not pressed grounds, hence treated as dismissed.

6. Apropos, the merits of the case, an addition of Rs.3,00,000/- and Rs.1,51,000/- for the A.Y. 2017-18, we find that the assessee has sold car No. HP24D1860 to a person namely Sh. Prabhat Singh Bumla for Rs.3,00,000/-. The relevant documents viz. the confirmation, bank account and the registration details of the vehicles have been submitted. Hence, we hold that the amount of Rs.3,00,000/- cannot be treated as undisclosed income in the hands of the assessee. Appeal of the assessee on this ground is allowed.

7. Pertaining to the addition of Rs.1,51,000/- as non-agricultural income, the assessee has produced all the details pertaining to cultivation of foods and owing of the agricultural land, jama bandi etc. Keeping in view, the extent of the land cultivated and the other details filed, it can be held that the assessee had agricultural income to the extent of Rs.1,51,000/-. Hence, no addition is called for on this head. Appeal of the assessee on this ground is allowed.

8. In the result, the appeal of the assessee is partly allowed.

Order Pronounced in the Open Court on 14/08/2024.

Sd/-

**(Yogesh Kumar US)
Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)
Accountant Member**

Dated: 14/08/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR