

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

**Before Sh. C. N. Prasad, Judicial Member**

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

**ITA No. 2069/Del/2018 : Asstt. Year : 2010-11**

Jasbinder Singh (Prop.), C/o-Parvesh Kumar Sharma, Adv., 493-L, Model Town, Karnal, Haryana	Vs.	Income Tax Officer, Ward-4, Karnal
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. ASTPS9891C</b>		

**Assessee by : Sh. Jasbinder Singh**

**Revenue by : Sh. Om Prakash, Sr. DR**

**Date of Hearing: 22.08.2024**

**Date of Pronouncement: 28.08.2024**

**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), Karnal dated 15.01.2018.

2. The assessee declared total income of Rs.1,18,313/- u/s 44AD of the Income Tax Act, 1961 and filed return of income declaring further agricultural income of Rs.9,60,000/-. The Assessing Officer made addition of Rs.2,00,000/- on account of purported advance received from M/s Yograj Infra Ltd. owing to absence of any documentary evidences. The AO further disallowed an amount of Rs.5,65,000/- out of an amount of Rs.9,60,000/- declared as income from agricultural. The Id. CIT(A) has deleted the addition made on account of agricultural income of Rs.5,65,200/- and confirmed the amount of Rs.2,00,000/- made by the AO. We find that the addition has been made u/s 69 of the Income Tax Act, 1961. Even if, the

amount has been considered as income still the income of the assessee was below the income liable to tax. Hence, the appeal of the assessee becomes in-fructuous as the amount of Rs.3,18,313/- still remains below the taxable limit.

3. In the result, the appeal of the assessee is dismissed as in-fructuous.

Order Pronounced in the Open Court on 28/08/2024.

Sd/-

**(C. N. Prasad)**  
**Judicial Member**

**Dated: 28/08/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

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

**ASSISTANT REGISTRAR**