

आयकर अपीलीय अधिकरण  
कोलकाता 'एसएमसी' पीठ, कोलकाता में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA

श्री राजेश कुमार, लेखा सदस्य  
एवं  
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य  
के समक्ष  
Before

SRI RAJESH KUMAR, ACCOUNTANT MEMBER  
&  
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER

I.T.A. No.: 1402/KOL/2024  
Assessment Year: 2017-18

*Surinder Kaur*.....*Appellant*  
[PAN: AFQPK 8409 J]

*Vs.*

*ACIT, Circle-37, Kolkata*.....*Respondent*

**Appearances:**

**Assessee represented by:** Anil Kochar, Adv.

**Department represented by:** Supriyo Pal, Addl. CIT (DR).

Date of concluding the hearing : August 7<sup>th</sup>, 2024

Date of pronouncing the order : October 15<sup>th</sup>, 2024

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

This appeal filed by the assessee pertaining to the Assessment Year (in short 'AY') 2017-18 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by Id. Commissioner of Income-tax (Appeals)-8, Mumbai [in short Id. 'CIT(A)'] dated 30.04.2024 arising out of the assessment order framed u/s 143(3) of the Act dated 18.12.2019.

1.1. The brief facts of the case of the appellant are that the assessee submitted its return of income on 27.01.2018 showing total income at Rs. 18,36,450/- including agricultural income of Rs. 6,41,250/-. The case of the assessee has been selected for scrutiny, notice u/s 143(2) of the Act was issued. There was no compliance made by the assessee, a show cause notice

has also been issued and ultimately the case was decided *ex-parte*. Details of the agricultural income have been asked from the assessee, assessee has filed only the copy of the agricultural land and there was no bill and voucher related to agricultural income and expenses were furnished, as a result of which, agricultural income at Rs. 6,41,250/- has been added to the total income of the assessee. The said order has been challenged before the Id. CIT(A) wherein also there is no response on behalf of the assessee as a result of which Id. CIT(A) has dismissed the case of the assessee.

Being aggrieved and dissatisfied with the impugned order, the present appeal has been preferred.

1.2. The Id. Counsel for the assessee challenges the impugned order thereby submitting that Id. AO and the Id. CIT(A) did not consider this fact that the assessee has agricultural land and income from agricultural land had been considered by the Id. AO against the same assessee in the previous year i.e. 2016-17. The Id. Counsel for the assessee further submits that Id. CIT(A) and Id. AO has to consider the income of the assessee being the agricultural income considering the agricultural land of the assessee. Id. Counsel for the assessee has filed complete details of the agricultural land owned by the assessee. The Id. Counsel for the assessee has filed the certified copy of the order of the assessment order passed against the same assessee for the AY 2016-17.

1.3. On the contrary, Id. D/R supports the impugned order.

2. We have perused the order of the Id. AO as well as Id. CIT(A). There is no dispute that the assessee has an agricultural land. It is also not in dispute that the order of the Id. AO has been passed only on this account that there was no bill and voucher related to agricultural income has been furnished by the assessee. The order of the Id. CIT(A) has been passed in the absence of the assessee as the assessee did not present any argument nor any submission nor any details before him {Id. CIT(A)}. We have also perused the certified copy of the assessment order for the AY 2016-17 against the same assessee in which the Id. AO has accepted the net agricultural income of the

assessee that has been mentioned as Rs. 5,98,750/-.

2.1. Keeping in view the fact that the impugned order was passed by Id. CIT(A) in absence of the assessee and as per the assessment order of the previous year, it appears to us that the Id. AO has accepted the agricultural income of the assessee in the previous year. We are in this view that the case of the assessee shall be scrutinized by the Id. AO keeping in view the assessment order passed by the Id. AO against the same assessee for the AY 2016-17 afresh. Accordingly, the case of the assessee is hereby restored in the file of the Id. AO thereby setting aside the order of the Id. AO as well as the Id. CIT(A). The Id. AO is directed to pass an order keeping in mind the assessment order passed by the Id. AO in for the AY 2016-17 with regard to the agricultural income. Accordingly, the case is restored to the file of the Id. AO for fresh decision.

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

**Order pronounced in the open Court on 15<sup>th</sup> October, 2024.**

*Sd/-*

**[Rajesh Kumar]**

Accountant Member

Dated: 15.10.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Surinder Kaur, 29/B, Chhatawala Gali, Boubazar, Kolkata, West Bengal, 700012.**
- 2. ACIT, Circle-37, Kolkata.**
3. CIT(A)-8, Mumbai.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

//True copy //

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata