

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1439/Ahd/2024
(Assessment Year: 2020-21)

Sanjay Jayantibhai Patel, Plot Block No. 257, Palki National Highway No. 8, Lawalpura, Dist. Gandhinagar, Gujarat-382321 [PAN : AIRPP 6262 G]	Vs.	Income Tax Officer, Ward-1, Gandhinagar
(Appellant)	..	(Respondent)

Appellant by :	Shri M.K. Patel, AR
Respondent by:	Adjournment application filed

Date of Hearing	03.12.2024
Date of Pronouncement	03.12.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 14.06.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2020-21.

2. The Assessee has taken following grounds of appeal:-

"(1) That on facts, and in law, the learned NFAC has grievously erred in confirming the addition of Rs.64,68,426/- made u/s 68 of the Act in respect of agricultural income.

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(2) That on facts, and in law, the learned NFAC ought to have considered and accepted the fact that the agricultural income was shown by mistake and bonafide Rs. 64,68,426/- instead agricultural income of error of of CA at the correct Rs.20,00,000/- as explained in appellate proceedings.”

3. The Revenue filed adjournment.

4. In this case, the issue pertains to examination of agricultural income of Rs.64,68,426/- filed by the assessee in the return of income which the assessee later claimed as Rs.20,00,000/-. The Assessing Officer passed an order u/s 144 r.w.s. 144B of the Act, making addition of 64,68,426/- u/s 68 of the Act. We find that the factum of “generation of agricultural income” needs to be examined which the Revenue Authorities have not gone in for. The Id. Counsel pleaded that he has all the evidences to support to the earning of agricultural income and the bank statements to substantiate the amended agricultural income. Hence, in the interest of justice, we remand the matter to the Assessing Officer to examine the “Agricultural Operations undertaken by the assessee and the Generation of agricultural income”.

5. In the result, the appeal of the Assessee is allowed for statistical purposes.

The order is dictated and pronounced in the open Court on 03.12.2024

Sd/-

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Ahmedabad; Dated 03/12/2024

btk

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad