

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 202/Coch/2024
Assessment Year: 2013-14**

Jithu John

Flat No. 9D, PVS Nakshatra

YMCA Cross Road

Kozhikode 673001

[PAN: AYPPJ6283P]

..... Appellant

Vs.

The Income Tax Officer

Ward - 1(2), Kozhikode

..... Respondent

Appellant by: ----- None -----

Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 09.12.2024

Date of Pronouncement: 09.12.2024

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 16.12.2023 for Assessment Year (AY) 2013-14.

2. Brief facts of the case are that the assessee is an individual deriving income from agricultural activities. The return of income for AY 2013-14 was filed on 24.12.2013 declaring income of Rs. 2,00,000/- and showing agricultural income of Rs. 23,00,000/-. Against the said return of income assessment was

completed by the Income Tax Officer, Ward (1)(2), Kozhikode (hereinafter “the AO”) vide order dated 21.03.2016 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at a total income of Rs. 9,00,000/- after making addition of Rs. 7,00,000/- disbelieving the agricultural income of Rs. 7,00,000/- by holding that the assessee has failed to file supporting evidences of agricultural income.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO by holding that the assessee has failed to controvert the findings of the AO with documentary evidences.

4. Being aggrieved, assessee is in appeal before the Tribunal.

5. When the appeal was called, none appeared on behalf of the assessee nor is there any application for adjournment. Therefore, I proceed to dispose the appeal after hearing the learned Sr. DR.

6. The short issue in the present appeal is whether the CIT(A) was justified in making the addition of Rs. 7,00,000/- disbelieving the agricultural income. On a perusal of the assessment order, it is evident that there is no finding by the AO that the agricultural income was shown as application for acquisition of an asset or source of incurring expenditure. Even the CIT(A), without adverting to the statement of facts and the grounds of appeal raised before him, merely confirmed the action of the AO without giving any independent findings as to how the addition of Rs. 7,00,000/- is justified. Therefore, the orders of the lower authorities are set aside and the matter is remanded back to the file of the AO with a direction for de novo assessment in accordance with law after affording reasonable opportunity of hearing to the assessee.

7. In the result, the appeal stands partly allowed for statistical purposes.

Order pronounced in the open court on 9th December, 2024

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 9th December, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin