

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

ITA.No.207/NAG./2024 [E-APPEAL]
Assessment Year 2017-2018

Vanita Diliprao Dehankar, Flat No.3, Nilambar Residency, Near Allhabad Bank, Rathi Nagar, AMRAVATI – 444 604. Maharashtra. PAN ALUPD9894N	vs.	The Income Tax Officer, Ward-3, AMRAVATI.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	27.01.2025
Date of Pronouncement :	28.01.2025

ORDER

PER V. DURGA RAO, J.M. :

This appeal has been filed by the assessee against the order dated 29.01.2024 of the learned CIT(A)-National Faceless Appeal Centre [in short "NFAC"], Delhi, relating to assessment year 2017-2018.

2. None appeared for assessee despite service of notice. I accordingly, proceed to decide the appeal on merits after hearing the Learned DR.

3. Facts of the case, in brief, are that the assessee is an agriculturist, filed her return of income for the impugned assessment year 2017-2018 on 23.05.2021 declaring total income at Rs.70,241/- and net agricultural income of Rs.2,50,000/- and deposit of Rs.2,46,500/- with Abhinandan Bank. Subsequently, the Assessing Officer issued statutory notices u/sec.143(2) r.w.s.147 and 142(1) calling for certain details from the assessee with respect to the deposits made with the bank. In response to the said notices, the assessee filed requisite details and explanation that he is a farmer growing oranges, banana, vegetables as well as cotton crop in his ac.4.5 irrigated land and the agriculture produce is sold by him from home and the concerned business man receives the agriculture produce directly from his home. However, the Assessing Officer was not satisfied with the explanation offered by the assessee and made addition of Rs.15 lakhs u/sec.68 of the Act and determined the total income of the assessee at Rs.15,70,240/- vide order dated 23.03.2022.

4. Aggrieved by the order of the Assessing Officer, the assessee carried the matter in appeal before the learned CIT(A) and the learned CIT(A) confirmed the addition made by the Assessing

Officer on the ground that assessee has not furnished relevant details called for despite issuance of various notices.

5. Aggrieved by the order of the learned CIT(A), the is in appeal before the Tribunal.

6. I have heard the Learned DR and perused the material on record. It is not in dispute that the assessee is an agriculturist and derives income out of agricultural produce. When the assessee is carrying agricultural operations like growing oranges, bananas, vegetables and cotton crop etc., he takes all these products to the market and receives cash in normal parlance of small quantities and for that nobody will give cheque payment and, therefore, producing bills and vouchers by the assessee is not possible as called for by the authorities below. In such an event, having cash in hand with the assessee cannot be ruled-out altogether. Under these facts and circumstances, I am of the opinion that the impugned cannot be warranted and the entire addition is deleted. I hold and direct accordingly.

7. In the result, appeal of the assessee is allowed.

Order pronounced in the open Court on 28.01.2025.

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Nagpur, Dated 28th January, 2025

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned
4.	The CIT, Nagpur concerned
5.	The D.R. ITAT, Nagpur SMC-Bench, Nagpur
6.	Guard File.

//By Order//

True Copy

Sr. Private Secretary : ITAT : Nagpur Bench
NAGPUR.