

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 261/PAT/2024
Assessment Year: 2015-16**

Sarveshwar Prasad Singh **Appellant**
184, Kautilya Nagar, P.O. B.V. College
Near Patna Veterinary College,
Patna-800014.
(PAN: BHFPS0388J)

Vs.

Income Tax Officer, Ward-6(2), Patna **Respondent**

Appearances:

Appellant represented by: Shri Abhi Sarkar, AR
Respondent represented by: Shri Ashwani Kumar, Sr. DR

Date of concluding the hearing : 11.02.2025

Date of pronouncing the order : 11.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 31.10.2023 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2015-16.

2. Appeal of the assessee is time barred by 53 days. A separate application for condonation of delay has been filed. Considering the averments made in the application and shortness of the delay period, the delay of filing the present appeal is hereby condoned and the appeal of the assessee is taken up for hearing.

3. The sole issue involved in this appeal is relating to the action of the lower authorities in not allowing the claim of Rs.6,36,000/- of tax exempt agriculture income and thereby taxing the same as income from other sources.

4. A perusal of the assessment order as well as the impugned order of the Ld. CIT(A) would reveal that both are ex parte orders. The assessee could not furnish the proof of ownership of agricultural land and agricultural income earned therefrom before the lower authorities, resulting into the aforesaid addition in the hands of the assessee.

5. Before me, the Ld. AR of the assessee has furnished an application for admitting additional evidence along with documents of ownership of agriculture land and a certificate from the State Revenue Officer, Alamnagar, Sub-division : Udakishanganj, Dist. Madhepura, Bihar whereby, he has given a certificate dated 02.02.2024 regarding agricultural income of the assessee. The Ld. Counsel has submitted that the aforesaid documents which are very much necessary for the just and proper adjudication of the matter, hence the same may be admitted in evidence.

6. The ld. DR also fairly admitted that orders of both the lower authorities are ex parte.

In view of this, the application of the assessee for admission of additional evidence is allowed and the aforesaid documents are directed to be taken on record. However, the matter is restored to the file of the Assessing Officer for examination/verification of the aforesaid documents and thereafter to decide the matter afresh in accordance with law. Assessee will furnish the evidence relating to the ownership of agricultural land/agricultural income before the Assessing Officer and the Assessing Officer, thereafter, will decide the issue in accordance with law. Appeal of the assessee is treated as allowed for statistical purpose.

5. In the result, appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in the open Court.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 11.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

1. **Appellant : Shri Sarveshwar Prasad Singh**
2. **Respondent : ITO, Ward-6(2), Patna**
3. **CIT(A), NFAC, Delhi**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

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By order

Assistant Registrar
ITAT, Patna Benches