

**आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK**

**(THROUGH VIRTUAL HEARING)**

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं/ITA No.362/CTK/2025

आयकर अपील सं/ITA No.363/CTK/2025

(निर्धारण वर्ष / Assessment Year: 2014-2015)

(निर्धारण वर्ष / Assessment Year: 2015-2016)

<b>Ashok Kumar Dwari</b> <b>Jamunadeipur,</b> <b>Ward No:-18, Baripada,</b> <b>Mayurbhanj, 757001</b>	Vs	<b>ITO, Ward-1, Baripada</b>
PAN No. : <b>AHTPD 1679 G</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri, Somanath Sahoo, AR
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. D.R.
सुनवाई की तारीख / <b>Date of Hearing</b>	:	24/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	24/09/2025

**आदेश / ORDER**

These are two appeals filed by the assessee against the order of the Ld.CIT(A), National Faceless Appeal Centre (NFAC), Delhi both dated 26/12/2024 in Appeal No. NFAC/2013-14/10124904 and NFAC/2014-15/10124911 for the assessment years 2014-15 and 2015-16 respectively.

2. At the outset, it is found that both the appeals of the assessee is barred by 112 days. In this regard, the assessee has filed an affidavit stating sufficient reasons for condonation of delay, which are plausible and not found to be false. Ld.Sr. DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 112 days in filing

the appeal by the assessee is condoned and the appeal of the assessee is admitted for hearing.

3. It was submitted by the Ld. AR that the assessee had along with his wife purchased a flat in Bhubaneswar for Rs.39,78,000/-. It was submission that in the course of assessment the assessee was asked in regard to the cash payment of Rs.6,88,000/- for the assessment year 2014-15 and Rs.2,78,000/- for the assessment year 2015-16. It was submission that as the assessee had explained that the assessee has 40 acres of agricultural land and the cash receipts are out of the sales proceeds of the agricultural produce. It was the submission that the AO did not accept the contentions of the assessee and made the additions of Rs.6,00,000/- for the assessment year 2014-15 and Rs.2,78,000/- for the assessment year 2015-16. It was the submission that as the assessee had explained that the assessee had 40 acres of agriculture land and the cash receipts were out of the sale proceeds of the agricultural produce. It was the submission that the AO did not accept the contentions of the assessee and made the additions of Rs.6,00,000/- for the assessment year 2014-15 and Rs.2,78,000/- for the assessment year 2015-16. It was the submission that the Ld. CIT(A) did not grant any relief to the assessee. It was the submission that the assessee owns 40 acres of agricultural land he also derives income from plowing of tractors and income from bank deposits. It was the submission that out of 40 acres of agriculture land 4 acres is a pond where he is also doing fishery business. It was the

submission that the claim of the assessee for the amount of Rs.6,00,000/- and the Rs.2,78,000/- may be accepted.

4. In reply to a specific query the Ld, AR was unable to show that the assessee had showed agriculture income in any of its earlier year or subsequent years.

5. In reply the Ld. Sr DR vehemently supported the order of the AO and CIT(A). It was the submission that the assessee having not shown agriculture income in its return of income no relief was liable to be granted to the assessee.

6. I have considered the rival submissions. It is an admitted fact that the assessee is having agricultural land of 40 acres. It is also an admitted fact that the assessee is deriving income from tractor plowing thus, the ownership of the tractors is also not in dispute when there is an agricultural land and there is a tractor also. It would obviously mean that the assessee is doing some agricultural operation. This being so, considering the facts of the case that I am of the view that the assessee can be granted a 50% relief in so far as for the assesement year 2014-15 out of Rs.6,00,000/-, Rs.3,00,000/- can be treated as agriculture receipts and for the assessment year 2015-16 out of Rs.2,78,000/- , Rs.1,50,000/- can be treated as agriculture receipts. This being so the addition has made by the AO and confirmed by the Ld.CIT(A) of Rs,6,00,000/- for the assessment year 2014-15 stands reduced to Rs.5,00,000/- and

Rs.2,78,000/- for the assessment year 2015-16 stands reduced to Rs.1,28,000/-.

7. In the result, appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 24/09/2025.

Sd/-  
(जार्ज माथन)  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 24/09/2025

*Prakash Kumar Mishra, Sr.P.S*

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

1. अपीलार्थी / The Appellant- Ashok Kumar Dwari  
Jamunadeipur,  
Ward No:-18, Baripada, Mayurbhanj, 757001
2. प्रत्यर्थी / The Respondent- ITO, Ward-1, Baripada
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,  
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)  
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack