

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA No.92 & 93/RAN/2023

(निर्धारण वर्ष / Assessment Year :2014-2015 & 2015-2016)

Subal Chandra Nag, Kusum Vihar, Koyla Nagar, Dhanbad-826004	Vs.	DCIT/ACIT, Circle-2, Dhanbad
स्थायी लेखा सं./PAN No. : ABDPN 4274 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्व की ओर से /Revenue by	:	Shri Khubchand T. Pandya, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	10/10/2025
घोषणा की तारीख/Date of Pronouncement	:	10/10/2025

आदेश / O R D E R

Per Bench :

These two appeals are filed by the assessee against the separate orders passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 12.10.2022 & 01.02.2023 for the assessment years 2014-2015 & 2015-2016.


2. Shri Devesh Poddar, Id. AR appeared on behalf of the assessee. Shri Khubchand T. Pandya, Sr.DR appeared on behalf of the revenue.

3. It was submitted by the Id AR that the assessee had disclosed agricultural income of Rs.6,12,500/- in the assessment year 2015-2016 and Rs.6,10,000/- in the assessment year 2014-2015. It was the submission that the AO had disallowed agriculture income disclosed by the assessee holding the same as assessee's income from other sources. It was the submission that the AO himself has accepted for the assessment year 2014-2015 the gross sales of agriculture produce is at Rs.16,07,370/- and

net agriculture income at Rs.6,10,000/-. Similarly, in the assessment year 2015-2016 the gross agricultural income has been accepted by the AO at Rs.17,34,240/- and calculated the net agricultural income at Rs.6,12,500/- It was the submission that the assessee owns 6 acres of agriculture land and the village mukhia has also given a certificate which reads as follows:-

जय हिन्द ।

जुनाकी सिंह
मुखिया
अखंडास ग्राम पंचायत
कलियासोल प्रखण्ड
विधानसभा विरसा, पनवाड
(झारखण्ड)



आवारा :
ग्राम - पंचो अखंडास,
घाना निरसा, जिला पनवाड
(झारखण्ड)
पिन कोड : 828201
मो 6299480910, 8825180038

दिनांक 14-08-2015

This is to certify that Shri Sital Chandra Nag son of Shri Khyen Chandra Nag is permanent resident of village Ankduara, P.O Ankduara P.S. Niosa Dist. Dhanbad.

Shri Sital Chandra Nag is businessman and agriculturist etc. He is having more than 6 (six) acres of agricultural land. He has garden of mango, guava, other fruits and having pond from which fishes are taken in addition to that he harvests green vegetable, paddy and wheat. His annual agricultural income from gardening, pond and harvesting approx Rs 6,80,000/- (Six lac eighty thousand)

1
Moto No:- 180
Kata No:- 23
Plot No:- 1258, 1281, 69, 68.
at Situated Ankduara, P.O - Ankduara,
P.S - Niosa, Dist. Dhanbad.

I know him very well.

Junaki Singh
मुखिया
ग्राम पंचायत आँखद्वारा
प्रखण्ड - कलियासोल

4. It was the submission that from the above certificate issued by the Village Mukhia, it shows that the assessee owns 6 acres of agriculture land and he has a garden of mango, guava, other fruits and having pond from which fishes are taken in addition to that he harvests green vegetables, paddy and wheat. It was the submission that the fact that the assessee has agriculture income is proved by the certificate issued by the Village Mukhia, therefore, the addition as made by the AO and confirmed by the Id. CIT(A) for both the years under appeals deserves to be deleted.

5. In reply, Id Sr. DR vehemently supported the orders of the AO and Id. CIT(A). It was put to the Id. Sr. DR that if at all the agriculture income was being disbelieved then the gross receipts itself should have been removed from the profit and loss account of the assessee.

6. We have considered the rival submissions. A perusal of the certificate issued by the Village Mukhia clearly shows that the assessee owns 6 acres of agriculture land and is having agricultural income. This being so, we are of the view that the addition made by the AO and confirmed by the Id. CIT(A) for both the years under consideration is liable to be deleted and we do so.

7. In the result, both appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 10/10/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 10/10/2025

Prakash Kumar Mishra, Sr.P.S.

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi