

IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" PANAJI BENCH

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos.215/PAN/2025

(A.Y. 2016-17)

Jamgagi LaxmanSiddappa Huf Ashirwad Nursing & Maternity Home, Harugeri, Raibag Dist, Belagavi-591222, Karnataka.	Vs .	ITO-Ward-1(4), Feroj khimjibhai cpx, Civil Hospital Road Belagavi-590001. Karnataka.
PAN .No. AAFHJ4272E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Saidappa Gadadi.AR
Revenue by	Shri.Madesh NM. Sr.DR

सुनवाई की तारीख/Date of Hearing	30.10.2025
घोषणा की तारीख/Date of Pronouncement	31.10.2025

**ORDER**

**PER PAVAN KUMAR GADALE, JM:**

The appeal is filed by the assessee against the order of the ADDL/JCIT(A) panchkula passed u/sec 143(3) and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition of agriculture income made by the Assessing Officer.

2. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2016-17 on 20.10.2016 disclosing agricultural income of Rs.36,63,742/- and the case was selected for limited scrutiny under the CASS to

verify the claim of agricultural income. The Assessing Officer (A.O) has issued the notice u/sec143(2) and u/sec142(1) of the Act to furnish the details of income and the agricultural land holdings, expenditure and receipts. The assessee has filed the explanations and details mentioning the sources, expenses and particulars of sale of agricultural crops dealt at Para 4 & 5 of the order. Whereas the A.O was not satisfied with the explanations and doubted the earning of agricultural income in the absence of proper documentary evidences and made addition of gross agriculture income of Rs.46,87,512/- and assessed the total income of Rs.46,87,732/- and passed the order u/sec 143(3) of the Act dated 11.12.2018.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO but has sustained the action of the A.O and dismissed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the information of the assessment proceedings. The Ld.AR mentioned that the CIT(A) has not dealt on the details, documents, confirmation and evidences filed in the appellate proceedings to substantiate

the sale of agricultural crops and prayed for allowing the appeal. The Ld.AR supported the submissions with the factual paper book. Per Contra, the Ld.DR supported the order of the CIT(A).

5. Heard the rival submissions and perused the material on record. The sole crux of the disputed issue envisaged by the Ld.AR that the CIT(A) has erred in sustaining the addition addition of agriculture income made by the Assessing Officer without providing proper opportunity and overlooking the facts and material evidences. The assessee has filed the details before the lower authorities and the CIT(A) has not considered the documents and information supporting the claim of the assessee. The Ld.AR highlighted on the submissions made in the proceedings and confirmation of parties placed at page 115 to 220 of the paper book to substantiate the earning of agriculture income and the assessee has a good case on merits. Prima-facie, the CIT(A) has dealt on the findings of the AO and has not considered the submissions/evidences of the assessee filed in the proceedings referred and has not allowed the grounds of appeal. Therefore, considering the facts, circumstances and principles of natural justice shall provide with one more opportunity of hearing and accordingly restore the disputed issue along with the evidences for limited purpose to the file of the Assessing Officer for verification and examination and to adjudicate on merits and the assessing officer shall provide

adequate opportunity of being heard to the assessee and the assessee should also cooperate in submitting the information. And the grounds of appeal of the assessee are allowed for statistical purpose.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced on 31/10/2025 as per rule 34(5) of the ITAT Rules 1963.**

**SD/-  
(PAVAN KUMAR GADALE)  
JUDICIAL MEMBER**

Panaji Dated: 31/10/2025

**Copy of the Order forwarded to:**

1. The Appellant,
  2. The Respondent
  3. The CIT(A)-
  4. CIT
  5. DR, ITAT,
  6. Guard file.
- //True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			