

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 07/Agr/2025
Assessment Year: 2020-21**

Kasturi Devi, Sector-3, GT Road, Etah (UP).	Vs.	Income-tax Officer, Ward 4(3)(1), Etah.
PAN : ACAPD1171D		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	15.10.2025
Date of pronouncement	26.11.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 06.05.2024 passed in Appeal No. NFAC/2019-20/10181192 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2020-21, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal.

2. At the very outset, we notice that this second appeal was filed on 03.01.2025 against impugned order dated 06.05.2024 by a delay of about

182 days. None has turned up for the assessee to press upon her delay condonation application, which has been moved on the ground that the 80 years old appellant lady was under the treatment of jaundice and hepatitis. On receipt of medical certificate, the appeal memo file got mixed up with other case files of the assessee's counsel. Hence, the appeal could not be filed in time. The delay is bonfide and beyond the control of the appellant. Delay condonation application is supported with the affidavit filed by one Prakash. The grounds mentioned in the delay condonation application supported with the said affidavit remained un-controverted, hence, treated as sufficient. The delay caused in filing this appeal stands condoned.

3. Brief facts state that Smt. Kasturi Devi enjoys income from sale and purchase of potatoes and garlic(Lahsun), pension income, agricultural income and interest income. She filed her return of income for the assessment year 2020-21 on 31.12.2020, declaring total income at Rs.3,36,650/-. It was found that the assessee claimed large increase in agricultural income at Rs.47,41,469/- in the latest ITR, which was thrice the agricultural income of Rs.14,97,550/- declared in preceding return for A.Y. 2019-20. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon assessee. Assessee submitted before the Assessing Officer that due to death of her husband, Shri Bharat Singh Verma during the financial year 2018-19, the agricultural land (53 bighas) of the

deceased husband was divided amongst her three sons and she equally and assessee's land holding was accordingly increased by 13.25 bighas. Assessee further submitted copy of Hissa Praman Patra, copy of 6R for sale of agricultural produce and further submitted that the assessee was not purchasing seeds at every time for sowing the crop, rather last year's potato and garlic seed was used to sow the crop, stating that there was no expense on the purchase of seeds, further explaining that the assessee purchased fertilizers and pesticides in cash as and when required etc. Ld. Assessing Officer was not satisfied with the response of the assessee for want of bills of purchasing fertilizers and pesticides, proper and reliable independent third party evidence, thereby rejecting assessee's theory of zero expenses and added the alleged agricultural income of Rs.47,41,469/- u/s. 68 of the Act as unexplained income.

4. Aggrieved, assessee preferred an appeal before Id. CIT(Appeals), who also dismissed assessee's appeal and confirmed the assessment order.

5. Assessee has filed this second appeal before the Tribunal on the following grounds :

1. That the Id. AO has erred in making addition of Rs.47,41,469/- u/s. 68 of the Income Tax Act, 1961.

2. That the Id. AO has erred in making addition of Rs.47,41,469/- on the basis of assumption and presumption which is not permissible in law and that too without controverting the supporting

documents filed against the sale of agriculture produce during the assessment proceeding in the form of Khatauni and Hissa Praman Patra for the proof of agriculture land and sale bills from Krishi Utpadan Mandi Samiti got the proof of sale of agriculture produce.

3. That the Id.AO has erred in making addition without either bringing any material evidence on record or as result of any enquiry conducted to prove otherwise that the appellant has not earned income of Rs.47,41,469/- from sale of agriculture produce.

4. That the Id.AO has accepted the fact that the appellant has agricultural income from agricultural land in her own name which has been shown in the preceding years but he has doubted the quantum of increase in agricultural income but at the same time the Id.AO has erred in giving effect to the agriculture income earned this year in correspondence to the last preceding years and made addition on the basis of presumption without any basis u/s 68 of the Income Tax Act, 1961 which also establishes the prejudice and predetermined mind for making addition and brushing aside the documentary evidences filed.

5. That the Id.AO has erred in passing the assessment order without application of mind to the facts of the case and documentary evidences filed which could subsequently said to be examined in the light of section 68 of the Income Tax Act, 1961, moreover, the Id.AO has erred in applying section 68 of the Income Tax Act, 1961, which consequently would result the assessment order framed without jurisdiction and deserves to be quashed.

6. That the Id.AO has erred in making addition and completing assessment u/s 143(3) of the Income Tax Act, 1961 without application of appropriate charging section under the chapter Aggregation of Income of which the addition is being made by the Id.AO resulting in gross violation of principle of Audi Alteram Partem.

7. That the Id.CIT(A) has erred in confirming the addition of Rs. 47,41,469/-u/s 68 of the Income Tax Ac, 1961 without appreciating the facts of the case alongwith the documentary evidences filed before the appellate authority.

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6. Perused the records. None responded for the assessee to press the appeal. Heard Ld. Sr. DR for the revenue. The order is being passed on merits.

7. The sum and substance of all the grounds raised in assessee's appeal is as to whether Id. CIT(Appeals) has erred in confirming the addition of alleged agricultural income of Rs.47,41,469/- added vide assessment order dated 21.09.2022.

8. We notice that assessee's case was examined by the Assessing Officer mainly on the ground that the agricultural income of Rs.47,41,469/- shown for the assessment year under consideration, i.e., A.Y. 2020-21 was thrice the agricultural income of Rs.14,97,550/- shown by assessee in her ITR for A.Y. 2019-20. The expenses for growing crops and sowing seeds and purchasing fertilizers and pesticides was also shown zero by the assessee before the Assessing Officer. Ld. Assessing Officer, thus treated such sum routed through some unexplained sources through agricultural income, which is exempt. Learned CIT(Appeals) has also affirmed the conclusion of the Assessing Officer, reinforcing that out of 11 acres of total land held by assessee, 9.6 acre was held by her before she got 1.4 acre in succession after the death of her husband. Ld. CIT(Appeals) further observed that the appellant failed to furnish necessary documentary evidences such as return of income filed for the

earlier years to establish that her late husband had earned agricultural income from lands transferred to the appellant. No certificate from any local authority could also be procured by assessee before first appellate authority in support of the yield grown and income earned. Even before this Tribunal, nothing has been brought on record to show that there was a possibility of three times growth in the agricultural income in the successive year on the above parcel of land. In absence of any cogent and convincing evidence, we do not find any error of law or fact in the impugned order passed by Id. CIT(Appeals) in dismissing assessee's first appeal. Aforesaid question is accordingly determined against the assessee and in favour of the revenue. Assessee's appeal is liable to be dismissed.

9. In the result, assessee's appeal is dismissed.

Order pronounced in the open court on 26.11.2025.

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 26.11.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra