

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “एकल” चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH “SMC” CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SH. SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.123/CHD/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Lalit Kumar, V & PO – Khalgar, Tehsil – Rohroo.	बनाम	The ITO, Rampur Bushahr, Distt. Shimla.
स्थायी लेखा सं./PAN NO: BBPPK1176G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vishal Mohan, Sr. Advocate with
Shri Aditya Sood, Advocate

राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr.DR

सुनवाई की तारीख/Date of Hearing : 29.05.2023

उदघोषणा की तारीख/Date of Pronouncement : 30.05.2023

आदेश/ORDER

The present appeal has been preferred by the assessee against the order dated 31.01.2023 of the Commissioner of Income Tax (Appeals)/NFAC, Delhi [in short ‘CIT(A)’] pertaining to 2011-12 assessment year.

2. The sole issue raised by the assessee in this appeal is relating to addition made by the lower authorities of Rs.2,50,000/- by treating the agriculture income shown by the assessee as income from undisclosed sources.

3. The brief facts are that the assessee during the year claimed agriculture income of Rs.2,50,000/-. When asked to prove the aforesaid agriculture income, the assessee submitted the necessary documents such as copy of Jamabandi, Kisan Pass Book and other documents. However, the aforesaid claim of agriculture income has been denied solely on the ground that the land in question was standing in the name of the father of the assessee namely Shri Diwan Chand. The Assessing Officer (in short 'the AO') observed that the agriculture income could have been assessed in the name of the owner of the land and not in the name of the assessee.

4. The ld. CIT(A) confirmed the addition so made by the AO.

5. The ld. Counsel for the assessee has submitted that, merely because the land was standing in the name of the father of the assessee, that does not mean that the assessee did not have the aforesaid agriculture income. That it is not necessary that for claiming agriculture income, land must be in the name of the agriculturist. Even the land can be taken on lease also. He has further submitted that in this case the land was standing in the name of the father of the assessee. The father of the assessee has not booked any extra agriculture income. The assessee tilled the land and got the agriculture income. The agriculture property and cultivation thereupon has not been denied.

6. Considering the above submissions of the Id. Counsel for the assessee, I do not find justification on the part of the lower authorities in making the impugned addition and same is, accordingly, ordered to be deleted.

7. In the result, the appeal of the assessee stands allowed.

Order pronounced on 30th May, 2023.

Sd/-

(संजय गर्ग)

(SANJAY GARG)

न्यायिक सदस्य/ Judicial Member

“Poonam”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar