IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. **/ ITA No.1139/PUN/2019**

निर्धारण वर्ष **/ Assessment Year : 2011-12**

Shri Swapnil Dattatraya Valvi
D-5, Ayodhya Tower,
Near S.T. Stand, New Shahupuri,
Kolhapur – 416001

PAN: AKIPV3417C

.......अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer
Ward 2(2), Kolhapur

......प्रत्यर्थी / Respondent

आयकर अपील सं. **/ ITA No.1140/PUN/2019**

निर्धारण वर्ष **/ Assessment Year : 2011-12**

Shri Sonal Dattatraya Valvi
D-5, Ayodhya Tower,
Near S.T. Stand, New Shahupuri,
Kolhapur – 416001

PAN: ALDPV1049E

.......अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer
Ward 2(2), Kolhapur

......प्रत्यर्थी / Respondent

Assessee by	:	Shri M.K. Kulkarni
Revenue by	:	Smt. Elsy Mathew, ACIT

सुनवाई की तारीख / Date of Hearing	:	05.02.2020
घोषणा की तारीख / Date of Pronouncement	:	06.02.2020

आदेश / ORDER

PER R.S. SYAL, VP :

These two appeals by different but connected assessees relate to the assessment year 2011-12. Since the facts/grounds are common in these appeals, I am, therefore, proceeding to dispose them off by this consolidated order for the sake of convenience.

2. Briefly stated, the facts in the case of Shri Sonal Dattatraya Valvi are that he furnished a return declaring, *inter-alia,* agricultural income of Rs.20,08,947/-. For the reasons given in the assessment order, the Assessing Officer did not accept the genuineness of the claim of agricultural income amounting to Rs.13,84,486/-, being a sum of Rs.9,04,922/- and another sum of Rs.4,79,564/-. The ld. CIT(A) accepted the claim of assessee *qua* the sum of Rs.9,04,922/- and sustained the addition of Rs.4,79,564/-. The assessee is aggrieved by the sustenance of the addition.

3. I have heard both the parties and perused the relevant material available on record. No material has been brought on record by the ld DR to demonstrate that the relief allowed by ld. CIT(A) has been challenged by the Revenue in the second appeal. In so far as the grievance of the assessee in relation to the confirmation of the addition amounting to Rs.4,79,564/- is concerned, it is seen that the

assessee claimed to have earned this much agricultural income from sale of onions. The ld. CIT(A) sustained the addition because the assessee could not place on record enough evidence to substantiate the earning of income, more specifically, there was no evidence of having transported so much of onions. The ld. AR submitted that 7/12 extracts amply show growing of onions. It was, therefore, candidly submitted that a direction may be given to allow the claim of agricultural income as per the standard yield determined by the competent authority at the relevant time. The ld. DR did not raise any serious objection to the same. In view of the above said factual panorama, I of the considered opinion that it will be just and fair if the impugned order is set aside and the matter is restored to the AO. I order accordingly and direct him to find out the standard yield of onion at the relevant point of time. By considering the landholding of the assessee *vis-à-vis* the standard yield, the extent of agricultural income from onion be accepted after deduction of expenses in this regard.

4. The only issue involved in the appeal of Shri Swapnil Dattatraya Valvi is assail to the confirmation of addition of Rs.4,79,564/- on the same facts and circumstances as are obtaining in the case of Shri Sonal Dattatraya Valvi. Both the sides fairly admitted that the facts and circumstances of this appeal are *mutatis mutandis* similar to those in the other appeal. In view of my decision in the foregoing paras in the appeal of Shri Sonal Dattatraya Valvi, I set aside the impugned order and remit the issue to the file of the AO

for deciding it accordingly. Needless to say, the assessee will be allowed an opportunity of hearing in the fresh proceedings.

5. In the result, both the appeals are allowed for statistical purposes.

Order pronounced on 6th day of February, 2020.

Sd/-
R.S. SYAL
उपाध्यक्ष /VICE-PRESIDENT

पुणे / Pune; दिनांक / Dated : 6th February, 2020.
GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent
3. The CIT (Appeals)-2, Kolhapur.
4. The Pr. CIT-2, Kolhapur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "**एक-सदस्य**" बेंच, पुणे / DR, ITAT, "**SMC**" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune

		Date	
1	Draft dictated on	06.02.2020	Sr. PS/PS
2	Draft placed before author	06.02.2020	Sr. PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr. PS/PS
6	Kept for pronouncement on		Sr. PS/PS
7	Date of uploading of order		Sr. PS/PS
8	File sent to Bench Clerk		Sr. PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		

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