आयकर अपीलीय अधिकरण पुणे न्यायपीठ एक-सदस्य मामला पुणे में

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA No.247/PUN/2017
निर्धारण वर्ष / Assessment Year : 2012-13

Shri Dnyaneshwar Ramrao Mukadam,
Annapurna Niwas,
Behind Prabhawati Hospital,
New Renapur Naka,
Ambejogai Road,
Latur – 413531 .... अपीलार्थी/Appellant

PAN: ABPPM1804L

Vs.

The Income Tax Officer,
Ward-1, Latur .... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri M.K. Kulkarni
प्रत्यर्थी की ओर से / Respondent by : Shri Vivek Aggarwal

सुनवाई की तारीख **/** **Date of Hearing : 10.04.2018**		घोषणा की तारीख / **Date of Pronouncement: 27.04.2018**

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The appeal filed by assessee is against order of CIT(A)-2, Aurangabad, dated 18.11.2016 relating to assessment year 2012-13 against order passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. The assessee has raised the following grounds of appeal:-

1) *On the facts and circumstances of the case and in law the Learned Commissioner of Income Tax (Appeals)-2, Aurangabad was not justified in dismissing the appeal of the assessee without properly appreciating the facts of the case.*

2) *On the facts and circumstances of the case and in law the Learned Commissioner of Income Tax (Appeals)-2, Aurangabad was not justified in confirming the addition made by the A.O. of Rs.2,08,598/- by estimating the cultivation expenses on upward side and purely on estimation basis, where in fact the Family had no other source of non-agricultural income. The resultant addition being unwarranted be deleted.*

3. The issue raised in the present appeal is against dismissal of appeal by the CIT(A). The assessee is aggrieved by the estimation of cultivation expenses in the hands of assessee at ₹ 2,08,598/-.

4. The learned Authorized Representative for the assessee pointed out that the issue raised in the present appeal is covered by the order of Tribunal in assessee's own case relating to assessment year 2011-12, wherein also part of addition was upheld in the hands of assessee. The learned Authorized Representative for the assessee admitted that similar agricultural activity was being carried on during the year also.

5. The learned Departmental Representative for the Revenue placed reliance on the orders of authorities below.

6. We have heard the rival contentions and perused the record. Briefly, in the facts of the case, the assessee for the year under consideration had furnished return of income declaring total income of ₹ 4,01,950/-. The case of assessee was picked up for scrutiny. The Assessing Officer on verification noted that the agricultural expenses claimed by the assessee were on higher side. He estimated expenses @ 35% of gross agricultural income and made addition of ₹ 2,08,598/-. The CIT(A) has upheld the aforesaid addition in the hands of assessee.

7. We find that similar issue of estimation of agricultural expenditure in the hands of assessee arose before the Tribunal in assessee's own case in ITA No.1195/PN/2016, relating to assessment year 2011-12. The Tribunal vide order dated 29.07.2016 had upheld the estimation made by the Assessing Officer on account of agricultural expenditure and upheld addition of ₹ 67,750/-. The issue which arises in the present year also is similar to the issue in earlier year and following the same parity of reasoning, we uphold the order of Assessing Officer in estimating agricultural expenses in the hands of assessee. However, we restrict the addition to ₹ 1 lakh. The grounds of appeal raised by the assessee are thus, partly allowed.

8. In the result, appeal of assessee is partly allowed.

Order pronounced on this 27th day of April, 2018.

Sd/-	**Sd/-**
(ANIL CHATURVEDI)	**(SUSHMA CHOWLA)**
लेखा सदस्य / ACCOUNTANT MEMBER	**न्यायिक सदस्य / JUDICIAL MEMBER**

पुणे / Pune; दिनांक Dated : 27th April, 2018.

GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-2, Aurangabad;
4. The Pr.CIT-2, Aurangabad;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे, एक-सदस्य मामला / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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