

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT
AND SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.651/Bang/2024
Assessment Years : 2015-16

Malchira Chittiappa Nanaiah, 7, Nittur Village, Balale Virajpet Taluk Devanur, Devanur B.O, Kodagu. PAN – AFHPN 2798 E	Vs.	The Assessment Unit of Income Tax Department, KAR-W-(321)(91), Income Tax Officer, Ward - 1, Madikeri.
APPELLANT		RESPONDENT

Assessee by	:	Shri Viveka Prasada P, C.A
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	14.05.2024
Date of Pronouncement	:	16.05.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, New Delhi dated 12/01/2024 in DIN No. ITBA/ NFAC/ S/ 250/ 2023-24/1059657932(1) for the assessment year 2015-16.

2. At the outset, the Id. Counsel for the assessee submitted that the assessee could not respond to the notices issued by the Id. CIT(A) for hearing. It was pointed out that the assessee was an agriculturist and illiterate person, therefore, he was not well-versed with IT e-system. Hence, he did not come to know about the notices of hearing issued by

the Id. CIT(A) and, therefore, ex-parte order was passed by the Id. CIT(A) confirming the order of the AO.

3. Without prejudice to the above, the Id. AR also submitted that there were many details filed before the Id. CIT(A) but the Id. CIT(A) without considering the same has dismissed the appeal of the assessee. The Id. AR in support of his contention drawn our attention to page 3 of his synopsis available in the paper book demonstrating the details furnished by the assessee during the appellate proceedings.

4. The Id. AR also submitted that the assessee during the assessment proceedings has furnished the land reference of rights, tenancy and crop as well as certificate of registration of registered owner, which evidences that the assessee was the owner of agricultural land admeasuring area of 59.49 acres, which was sufficient to generate agricultural income disclosed in the return of income. The Id. AR regarding expenses claimed against agricultural receipt submitted that all these expenses were incurred for carrying out the agricultural operations and, therefore, the same are eligible for deduction. The Id. AR further assured to furnish the necessary details in support of agricultural expenses. Thus, the Id. AR prayed to restore the issue to the file of the AO for fresh adjudication.

5. On the contrary, the Id. DR submitted that the assessee has not filed any return of income other than the year in dispute disclosing agricultural income. As per the Id. DR, the assessee is diverting its undisclosed income under the garb of agricultural operations. The Id. DR vehemently supported the order of the authorities below.

6. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the fact that the

assessee is an agriculturist and illiterate person and, therefore, he failed to avail opportunities before the Id. CIT(A), We are inclined to give one more opportunity to the assessee to represent his case before the Revenue authorities. The Id. AR has also given assurance to furnish the details of the agricultural expenses and the assessee shall also not seek unnecessary adjournments. Hence, we set aside the issue to the file of the AO for fresh adjudication as per the provisions of law. Thus, the ground of appeal raised by the assessee is hereby allowed for the statistical purposes.

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

Order pronounced in court on 16th day of May, 2024

Sd/-

(GEORGE GEORGE K)
Vice President

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore,
Dated, 16th May, 2024
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore