



IN THE INCOME TAX APPELLATE TRIBUNAL,

DELHI BENCH: “SMC” NEW DELHI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 6989/Del/2026

Assessment Year: 2021-22

M/s. Grow More, D-1701, Azadpur M2K Victoria Garden, N.S. Mandi, North West Delhi, New Delhi	Vs.	DCIT, Circle 34(1), Delhi
PAN: AAVFG6379H		
(Appellant)		(Respondent)

Assessee by	Sh. Parimalsinh Parmar, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	19.08.2026
Date of pronouncement	19.08.2026

ORDER

This assessee’s appeal for assessment year 2021-22, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the “CIT(A)/NFAC”], Delhi’s DIN and order no. ITBA/NFAC/S/250/2026-27/1088645890(1), dated 27.04.2026

involving proceedings under section 143(3) r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. The assessee's sole substantive grievance canvassed in the instant appeal is that of denial of its Section 10(1) agricultural income exemption claimed u/s 10 of the Act of Rs. 30,98,899/- in both the lower authority's respective orders. Suffice to say, its case accordingly is that the instant issue is no more res integra in the light of fact that they have accepted the very exemption claims in assessment years 2022-23 and 2023-24.

4. I have given my thoughtful consideration to the submissions of the assessee and the Revenue, respectively. I find no reason in the assessee's case in its entirety. It is made clear that although it has claimed that the land in issue admeasuring one bigha, situated in the revenue estate of village Khamba, Joddhpur Highway, Tehsil – Ahore, Jalore District, Rajasthan forms part of its capital in balance sheet, and that a plant nursery is being run therefrom, the fact remains that it could not plead and prove the same in both the lower proceedings to the entire satisfaction of the learned departmental

authorities. I am of the considered view in this backdrop that its claim could not have been denied in its entirety as well in the facts and circumstances of the case. It is thus deemed appropriate to accept the impugned claim to the extent of Rs. 10 lacs. The assessee get relief of Rs. 20,19,899/- in other words. Necessary computation shall follow.

5. No other ground or argument has been pressed.

6. The appeal filed by the assessee is partly allowed.

Order pronounced in the open court on 19th August, 2026

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 27/08/2026.

Binita, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi