

Shambhu Kumar Singh

ITA No. 34/PAT/2025

ITAT - Patna | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

"The present appeal is directed at the instance of assessee against the order of Id. Additional/Joint Commissioner of Income Tax (Appeals)-1, Gurugram dated 27th November 2024 passed for Assessment Year 2016-17. 2. Brief facts of the case are that the assessee is an individual, who filed his return of income on 08.04.2016 declaring total" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"I have heard both the sides and perused the material available on record. It is an admitted fact that the assessee was continuously filing the return of income showing agricultural income in the return of income. It is also an admitted fact that some of the agricultural lands of the assessee are not in his name, but it is not in dispute that the assessee is having agricultural land and doing cultivation. From the record, it is seen that the assessee has agricultural lands as per revenue records in his name 19.80 Bighas 36 Katthas and 19 Dhur, which comes to 13.401 acres of land and the remaining land out of 14 Acres, which is 1/3rd proportionately joint ownership with his mother, father and brother, which comes to 5 Bighas 21.75 Katthas i.e. (0.272 Acres) in his side. So, as per revenue ..." (source PDF page 4)

03 JUDICIAL DECISION

"In the result, the appeal of the assessee is partly allowed for statistical purposes." (source PDF page 5)

04 OUTCOME — IN FAVOUR OF

Assessee: procedural/statistical relief only. A remand or statistical allowance does not finally decide the underlying tax merits. Review the operative directions for each ground.

05 AKHB REVIEW POINT

For agricultural-income claims, reconcile cash deposits with land records, crop/yield evidence, sales records and the HUF or individual's own bank trail. Prepare those materials for the remand hearing.

SOURCE & VERIFICATION

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AI DISCLOSURE

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