

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 34/PAT/2025
Assessment Year: 2016-2017**

***Shambhu Kumar Singh,.....Appellant
Resident of Gangjala, Dist. Saharsa,
Bihar, Pin Code No. 852201
[PAN:BJNPS7630F]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-3(4), Saharsha,
Bihar***

Appearances by:

*Shri Brisketu Pandey, Advocate and Shri Madan Kumar,
Advocate, appeared on behalf of the assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

**Date of concluding the hearing: August 26, 2025
Date of pronouncing the order: October 28, 2025**

O R D E R

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

income of Rs.2,57,150/- apart from agricultural income of Rs.11,58,358/-. The assessee was requested to furnish requisite papers/documents in respect of agricultural income under section 133(6) of the Income Tax Act, 1961, but the assessee furnished incomplete information. A reminder letter dated 19.01.2018 issued to the assessee to furnish the relevant documents/papers, but the assessee has not furnished the required papers/documents on stipulated date. Notice under section 148 was issued to the assessee on 20.11.2018 after obtaining approval from JCIT, Range-3, Purnea and thereafter assessee filed belated return of income keeping all the components of ITR unchanged. Accordingly notices under section 143(2) and 142(1) along with questionnaire were issued and served upon the assessee for compliance on 11.06.2019. In reply, the assessee made written submission and on perusal of the reply furnished by the assessee, it is seen that the assessee did not furnish any concrete details in support of the queries through questionnaire stated pointwise. The ld. Assessing Officer treated the agricultural income of Rs.11,58,358/- as shown by the assessee in his return of income as income from other sources and added back to the total income of the assessee. Finally, ld. Assessing Officer assessed the total income of assessee at Rs.14,15,510/- under section 147 read with section 143(3) of the Income Tax Act, 1961.

3. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals). The ld. Addl./JCIT(Appeals) dismissed the appeal of the assessee by upholding the order of ld. Assessing Officer saying that the assessee has not furnished any new

relevant and cogent evidence to substantiate his claim of cultivating the land, the total yield of crops out of such cultivated land and documentary evidences of sale of harvested crop.

4. On being aggrieved, the assessee preferred an appeal before the Tribunal. It was the submission of the ld. Counsel for the assessee that the assessee is having an agricultural income of Rs.11,58,358/- for the impugned assessment year. The ld. Assessing Officer erroneously added back the agricultural income to the total income of the assessee. The ld. Addl./JCIT(Appeals) dismissed the appeal of the assessee without considering the submissions made by the assessee. He further submitted that the assessee is having 14 acres of agricultural land but the ld. Assessing Officer has mentioned in his assessment order that the assessee and his family members jointly owned the property. He further submitted that most of the lands have been inherited, i.e. ancestral land received from father and mother while some of the lands have been purchased later on by the assessee. These lands have been used for agricultural purposes by the forefathers for a long period time and lands purchased prior to their acquisition have been used solely for agricultural purposes. Ld. Counsel for the assessee further submitted that some of the properties are in the name of the wife of assessee, but the ld. Assessing Officer has not considered the submission made by the assessee and erroneously treated the agricultural income as unexplained income and added back to the total income of the assessee. Ld. Counsel, therefore, pleaded to set aside the orders passed by the revenue authorities.

5. On the other hand, it was the submission of the ld. Departmental Representative that the assessee failed to establish that he is having 14 acres of agricultural land by providing revenue records. Therefore, the ld. Assessing Officer treated the agricultural income as unexplained income and added back to the total income of the assessee. The ld. Addl./JCIT(Appeals) confirmed the same. Ld. D.R. pleaded to confirm the orders passed by the revenue authorities.

6. 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 $1/3^{\text{rd}}$ 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 deed of record, 14 Acres of land is in the name of assessee. The only contention of the ld. Assessing Officer is that the entire 14 acres of agricultural land was not recorded in the name of the assessee. Therefore, considering the totality of the facts and circumstances of the case, I set aside the orders passed by the

revenue authorities. The assessee is entitled to claim the agricultural income in his personal capacity owned by him as well as proportionately with his family members as per revenue records, i.e. [2.8 Bighas + 4 Bighas 4 Kattha + 7 Bighas 13 Kattha 3 Dhur (personal land)] i.e. **13.401 acres plus** 1/3rd proportionate land with his father, mother and brother, which comes to 5 Bighas 21.75 Katthas i.e. **(0.272 acres)** in his favour (proportionately inherited ancestral land)], which is more or less **14 acres of land**. I, therefore, direct the Id. Assessing Officer to examine the revenue records and proportionately allow the claim to assessee.

7. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 28/10/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 28th day of October, 2025

*Copies to : (1) Shambhu Kumar Singh,
Resident of Gangjala, Dist. Saharsa,
Bihar, Pin Code No. 852201*

*(2) Income Tax Officer,
Ward-3(4), Saharsa, Bihar*

(3) Addl./JCIT(A)-1, Gurugram;

- (4) CIT - ;
- (5) The Departmental Representative;
- (6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.