

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1841/PUN/2016

निर्धारण वर्ष / Assessment Year : 2009-10

Shri Balasahev Vyankat Gaikwad,  
Plot No. 139, 140, Peshwani Palace,  
Sec. No. 26, Behind Dnyanprabodhini,  
SC Pradhikaran Nigdi,  
Pune-411044

PAN : AFPPG0275B

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Assistant Commissioner of Income Tax,  
Circle – 9, Pune

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 31-08-2021

घोषणा की तारीख / Date of Pronouncement : 01-09-2021

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 27-06-2016 passed by the Commissioner of Income Tax (Appeals)-9, Pune ['CIT(A)'] for assessment year 2009-10.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. The assessee called absent and set ex-parte. Therefore, we proceed to hear the ld. DR and pass order basing on material available on record.

3. Ground No. 1 raised by the assessee challenging the action of CIT(A) in restricting the disallowance made on account of agriculture income.

4. Having heard ld. DR, we note that from the record that the assessee has shown agriculture income of Rs.6,66,065/- and AO asked the assessee to produce details evidences for agricultural operation including purchase of inputs, sale of output and bills/vouchers for operational expenses. According to the AO, the assessee failed to give such details filed only photocopies of Hisab patti as proof for sale of agricultural produce in the Krishi Uptanna Bazar Samiti, Dharur, Distt.-Beed through some Adatiya (Commission Agent). The AO examined the said evidences and asked further evidences showing agricultural operations. We note from the record that the assessee could not produce any further evidences showing agricultural operation such as purchase of inputs, details of agricultural land held by the assessee and other expenses incurred in connection with agricultural activity vide Para No. 3.3 of the assessment order. We note that, it was contended by the assessee the agricultural income and the crops grown on the agricultural land as per the land area were recorded in the books of account. The agricultural produce sold to the market and the receipts or bills for the said purchase issued by the market according to their convenience. Considering the AO held that the assessee has nothing more evidence except that mere stating that the assessee earned income from agricultural operation. Accordingly, an amount of Rs.6,66,065/- was added to the total income of the assessee. The CIT(A) in the impugned

order observed that no evidence for cultivation of the land, irrigation facilities, purchase of inputs etc. have been produced in the First Appellate Authority but however he confirmed that the assessee has shown copy of 7/12 and 8-A extracts showing the assessee owns 5.46 acres of land. Accordingly, the CIT(A) allowed agriculture income to the tune of Rs.1,50,000/- and restricted the addition to a sum of Rs.5,16,065/- (Rs.6,65,065/- - Rs.1,50,000/-). Before us, as stated above no details as sought by the AO in the assessment proceedings were filed supporting the claim of assessee. The ld. DR, Shri S.P. Walimbe submits that the AO has given ample opportunities to the assessee for filing evidences in support of his claim and referred to Para Nos. 3.3, 3.4 and 3.5 of the assessment order. The ld. DR referred to Para No. 6.3 of the CIT(A) and argued that the assessee failed to produce any documentary evidences as sought by the AO in the First Appellate proceedings also to the CIT(A) considering the land holding of the assessee restricted the addition to the extent as indicated in Para No. 6.3 of the impugned order. He vehemently argued that no evidences furnished before this Tribunal also evidencing the agricultural operation and activity etc. in support of agriculture income as claimed by the assessee and supported the order of CIT(A).

5. We find as rightly pointed by the ld. DR and also emanating from the record that no evidences in support of claim were furnished in all the authorities including this Tribunal, therefore, we find no infirmity in the order of CIT(A) and it justified. Thus, the ground No. 1 raised by the assessee is dismissed.

6. Ground No. 2 raised by the assessee challenging the action of CIT(A) in confirming the addition made on account of Sundry Creditors in the facts and circumstances of the case.

7. During the course of assessment proceedings, the AO found that the assessee could not obtain any confirmation in respect of trade creditors relating to the two parties M/s. Sunil Trading and M/s. Sunil Plumbing Material to an extent of Rs.5,38,902/- and Rs.4,96,588/-, respectively. The AO was asked the assessee to give details of address of the said parties with their PAN for verification of genuineness of the said parties. According to the AO, the assessee failed to give any details, address and PAN of the said two parties and treated the above said two amounts as unclaimed amounts and added to the income of the assessee which is evident in Para No. 4 of the assessment order. We note that before the CIT(A) the assessee filed a letter along with a copy of ledger account of M/s. Sunil Trading and M/s. Sunil Plumbing Material and the CIT(A) observed that in the bottom of the said letters “no address found, left” and held the said letters/statements remain unconfirmed from the said creditors. Further, we note in the First Appellate proceedings also the assessee did not provide the address, details of transactions and PAN of both the parties and taking into consideration that no evidence filed in support of the claim, the CIT(A) confirmed the addition made by the AO. The ld. DR submits that in spite of having ample opportunities before the AO and CIT(A) the assessee failed to produce any evidences regarding the transactions had with M/s. Sunil Trading and M/s. Sunil Plumbing Material. Even before this Tribunal also the assessee could not produce any evidences supporting contentions made by the AO and CIT(A) and supported the order of CIT(A).

8. We note that as discussed above, the AO having confirmed the details of other parties in the books of account only sought information regarding the two parties. The assessee, however, failed to give the details as sought by the AO in the assessment proceedings and no evidences even

filed before the CIT(A) in First Appellate proceedings and as rightly contended by the ld. DR no evidence before this Tribunal supporting the claim of assessee in respect of the addition made on sundry creditors. Therefore, we agree with the finding of CIT(A) in Para No. 6.3 and the reasons recorded by the CIT(A) are justified confirming the addition made by the AO. Thus, the ground No. 2 raised by the assessee fails and it is dismissed.

9. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 01<sup>st</sup> September, 2021.

Sd/-  
(R.S. Syal)  
VICE PRESIDENT

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 01<sup>st</sup> September, 2021.

RK

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-9, Pune
4. The Pr. CIT-5, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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