THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A. No. 8 of 2006

ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The present appeal is filed by the Assessee against the orders of the Income Tax Appellate Tribunal in ITA No.474/Hyd/2002 dated 15.12.2003, for the Assessment Year 1997-98. Two questions of law have been raised in the present appeal purporting to arise from the orders of the Tribunal. The questions read as under:

> **"Whether the Income Tax Appellate Tribunal is correct in holding that lands do not belong to the Appellant since they were registered in her name only in the year 1998 ignoring the provisions of Section 5A of the A.P. Record of Rights in land and Pattadar Pass Books Act, 1971?**
>
> **Whether the Order of the Income Tax Appellate Tribunal is not perverse, as it has doubted official records – sale deeds and Pahanis, without any evidence, while entirely ignoring the evidence in the form of statements of Kauldars, and their depositions before the Income Tax Authorities."**

2. Heard Ms. K. Prabhavathi, learned counsel appearing on behalf of Mr. S. Ravi, learned counsel for the appellant/Assessee, and Mr. J.V. Prasad, learned Standing Counsel for the Revenue.

3. After an elaborate enquiry into the matter, the Tribunal, as a matter of fact, found that the agricultural lands over which the appellant claim right, came to be registered in the name of the appellant only in the year 1998. Basing on the sworn statements made by Raji Reddy s/o Lachi Reddy, the Assessing authority came to the conclusion that they were the owners only in the year 1998. The appellant got executed the sale deed in his favour. By making reference to various contradictions, particularly in the statements of the alleged lessees, husband of the assessee and the discrepancies in the pahanies obtained by the assessing officer and the pahanies filed by the assessee, the Tribunal gave a finding that the lands in issue from where the assessee is alleged to have derived the agricultural income during 1997-98, 1998-99 were not believable. The Tribunal has recorded a finding of fact confirming the findings of the authorities below that there was no agricultural income during the relevant assessment years and, as a matter of fact, the assessee though was residing in Karimnagar came to file returns in Hyderabad. There are also other findings which were given wherein the Tribunal came to the categorical conclusions that the lands in issue do not belong to the appellant and thus, there was no error in not treating the agricultural income which was returned by the assessee as agricultural income for the purpose of assessment. It is also brought to the notice of this Court by the assesses counsel that W.P.No.7016 of 2004 and I.T.T.A No.453 of 2005 filed by the assessee came to be dismissed by orders dated 09.03.2006 refusing to interfere with the levy

of interest as well as confirming of finding as pure questions of fact.

4. In that view of the matter, we see no ground to interfere with the orders of the Tribunal as there is no question of law as such, much less substantial question of law, sought to be raised in this appeal.

5. The appeal is, accordingly, dismissed. No costs. Miscellaneous petitions, if any pending in this appeal, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

8th July, 2015

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