IN THE HIGH COURT OF PUNJAB AND HARYANA, AT CHANDIGARH

ITA No.80 of 2015
Date of Decision : 19.5.2015

Bhupinder Singh Chauhan

..Petitioner

Vs.

Commissioner of Income Tax, Karnal

..Respondent

CORAM : HON'BLE MR. JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S.SANDHAWALIA, JUDGE

Present : Mr. Pankaj Jain, Sr.Advocate with
Mr. Divya Suri, Mr. Deepanshu Jain and Mr.Radhe Mohan Garg, Advocates for the petitioner.

S.J.VAZIFDAR, ACTING CHIEF JUSTICE (Oral)

1. The appeal is against the order of the Tribunal passed in an appeal filed by the appellant. The appellant had challenged the order of the Assessing Officer which has been confirmed by the CIT (Appeals) computing the assessee's agricultural income at ₹3 lacs. The Assessee claimed his agricultural income to be ₹12 lacs. The appellant/assessee succeeded substantially before the Tribunal. The Tribunal assessed the appellant's agriculture income at ₹9 lacs. No question of law much less a substantial question of law arises on account of the Tribunal having held the appellant's agricultural income to be ₹9 lacs as against the claim of ₹12 lacs. The Tribunal has considered in detail the evidence. The Tribunal for instance considered the income of the Assessee even during the previous years which was substantial. The Tribunal therefore, came to the conclusion that the assessee had been engaged in agricultural activity. The main dispute

related to the agricultural activities. In this regard, the Authorities have considered the sales of various items such as wood, wheat, haldi etc. The extent of the lands cultivated was, however, in doubt. Initially the appellant claimed that about 25 acres was taken on lease. The document, however, did not establish the same. Further as noted by the Tribunal also no books of accounts/bills/vouchers have been produced. This was also a relevant factor while testing the appellant's claim.

2. Having considered all these facts, computation of the income at ₹9 lacs as against the claim of ₹12 lacs cannot be held to be perverse or absurd. This was a question of appreciation of facts.

3. The appeal is therefore, dismissed.

(S.J.Vazifdar)
Acting Chief Justice

(G.S.Sandhawalia)
Judge

19.5.2015
Meenu