

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं  
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।  
Before Shri Sanjay Garg, Judicial Member And  
Shri Makarand V. Mahadeokar, Accountant Member

आयकर अपील सं/ITA No.946/Ahd/2025  
निर्धारण वर्ष /Assessment Year : 2020-21

|   |                             |  |
|---|-----------------------------|--|
| Harendra Mahendrabhai Patel<br>1, Krishnadharm Society<br>Opp. Maitri Mandir Society<br>Gotrui Road<br>Vadodara 390 021 | <u>बनाम/</u><br><u>v/s.</u> | The Dy.CIT<br>Central Circle-2<br>Vadodara - 390 007 |
| स्थायी लेखा सं./PAN: AHCPP 3037 B   |                             |  |
| (अपीलार्थी/ Appellant)  |                             | (प्रत्यर्थी/ Respondent)                             |
| Assessee by :   | Shri Jigar Adhyaru, AR      |  |
| Revenue by :  | Shri Rignesh Das, CIT-DR    |  |

सुनवाई की तारीख/Date of Hearing : 07/08/2025  
घोषणा की तारीख /Date of Pronouncement: 17/10/2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-12, Ahmedabad dated 27/02/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2020-2021.

2. The issue raised by the assessee in this appeal is regarding confirmation of addition of Rs.3,20,000/- made by the Assessing Officer (AO) u/s.69A of the Act on account of unexplained foreign currency found at the premises of the assessee during the course of search action. The AO made

the impugned addition of the foreign currency equal to the value of the same in Indian currency.

3. The Ld. Counsel for the assessee has submitted that the small amount of foreign currency found at the premises of the assessee was left out currency out of the various foreign trips made by the assessee. He, in this respect, has relied upon the passport of the assessee. He, this respect, has submitted that the assessee and his family members had gone overseas trip in the year 2010, 2015, 2017 & 2018,. He has given chart of the foreign trips of his father Late Shri Mahendrabhai Chaturbhai Patel, his brother Hemant Kumar Mahendrakumar Patel and of the assessee Hearendra Mahendrabhai Patel, which for the sake of ready reference is reproduced as under:

| SR. NO. | NAME OF COUNTRY YOU TRAVELLED  | ENIRY      | EXIT       |
|---------|--------------------------------|------------|------------|
|         |                                |            |            |
| 1       | UNITED STATES OF AMERICA (USA) | 03-07-2018 | 25-07-2018 |
| 2       | UNITED STATES OF AMERICA (USA) | 29-07-2018 | 07-08-2018 |
| 3       | UNITED STATES OF AMERICA (USA) | 11-08-2018 | 20-08-2028 |
| 4       | UNITED ARAB EMIRATES (UAE)     | 23-02-2014 | 27-02-2014 |
| 5       | HONG KONG                      | 13-03-2013 | 16-03-2013 |
| 6       | MACAU                          | 17-03-2013 | 19-03-2013 |
| 7       | AUSTRALIA                      | 19-05-2012 | 29-05-2012 |
|         | NEW ZEALAND                    | 29-05-2012 | 07-06-2012 |
| 9       | SOUTH AFAICA                   | 28-05-2014 | 06-06-2014 |
| 10      | BHUTAN                         | 20-06-2019 | 26-06-2019 |
| 11      | SWITZERLAND                    | 29-05-2015 | 10-06-2015 |
| 12      | CANADA                         | 07-08-2018 | 27-08-2018 |
| 13      | KENYA                          | 06-06-2014 | 11-06-2014 |
| 14      | UNITED KINGDOM (UK)            | 27-05-2015 | 11-06-2015 |

PATEL HEMANTKUMAR MAHENDRAKUMAR

|     |                                |            |            |
|-----|--------------------------------|------------|------------|
| 1.  | UNITED STATES OF AMERICA (USA) | 26-07-2018 | 09-08-2018 |
| 2.  | UNITED STATES OF AMERICA (USA) | 12-08-2018 | 19-08-2018 |
| 3.  | UNITED STATES OF AMERICA (USA) | 06-04-2009 | 23-04-2009 |
| 4.  | UNITED STATES OF AMERICA (USA) | 25-04-2010 | 18-06-2010 |
| 5.  | SINGAPORE                      | 23-10-2009 | 25-10-2009 |
| 6.  | SINGAPORE                      | 17-05-2016 | 24-05-2016 |
| 7.  | CHINA                          | 20-02-2014 | 25-02-2014 |
| 8.  | THAILAND                       | 17-05-2016 | 25-05-2016 |
| 9.  | MALAYSIA                       | 19-10-2009 | 23-10-2009 |
| 10. | UNITED ARAB EMIRATES (UAE)     | 13-11-2012 | 18-11-2012 |
| 11. | CANADA                         | 16-05-2010 | 16-05-2010 |

PATEL MAHENDRAKUMAR HARENDRA

|   |                            |            |            |
|---|----------------------------|------------|------------|
| 1 | SINGAPORE                  | 09-03-2015 | 06-04-2015 |
| 2 | SINGAPORE                  | 17-05-2017 | 24-05-2017 |
| 3 | THAILAND                   | 17-05-2016 | 25-05-2016 |
| 4 | UNITED ARAB EMIRATES (UAE) | 17-11-2017 | 22-11-2017 |
| 5 | AUSTRALIA                  | 10-03-2015 | 18-03-2015 |

3.1. The Ld. Counsel for the assessee also submitted that the children of the assessee are also residing overseas and some amount in foreign currency was also received as gift from them.

4. Considering the smallness of the amount and in view of the above submissions of the assessee, we do not find justification on the part of the lower authorities in making/confirming the addition of aforesaid amount of

Rs.3,20,000/- treating the same as unexplained income of the assessee. In view of the above, the impugned addition is not sustainable and the same is ordered to be deleted.

5. In the result, the appeal of the assessee stands allowed.

**Order pronounced in the Open Court on 17/10/2025.**

**Sd/-  
(Makarand V. Mahadeokar)  
Accountant Member**

**Sd/-  
(Sanjay Garg)  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 17/10/2025

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-12, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद /DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad