

IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.547/SRT/2024

Assessment Years: 2020-21

(Physical court hearing)

Rajesh Poddar B/1102, Four Season Apartment, B/h Iscon Mall, Piplod, Surat-395 007	बनाम/ Vs.	Assistant Commissioner of Income-tax, Central Circle-4, Surat Room No.508, Aaykar Bhavan, Majura Gate, Surat- 395 001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ABRPP 3716 E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

आ.(खो और ज).सं/IT(SS)A No.56/SRT/2024

Assessment Year: 2020-21

Deputy Commissioner of Income-tax, Central Circle-4, Surat, Room No.502, Aaykar Bhawan, Majura Gate, Surat- 395 001	बनाम/ Vs.	Rajesh Poddar B/1102, Four Season Apartment, B/h Iscon Mall, Piplod, Surat-395 007
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ABRPP 3716 E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Assessee by	Shri Ramesh Malpani, CA
राजस्व की ओर से /Revenue by	Shri Mukesh Jain, CIT-DR
सुनवाई की तारीख/Date of Hearing	08/09/2025
उद्घोषणा की तारीख/Date of Pronouncement	31/10/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

These cross-appeals by the assessee and revenue emanate from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), dated 25.04.2024 by the Commissioner of Income-tax (Appeals)-4, Surat [in short, 'CIT(A)'] for the assessment year (AY) 2020-21, which in turn arose

out of assessment order passed by Assessing Officer (in short, 'AO') u/s 143(3) of the Act on 29.03.2022. With the consent of both parties, both appeals were heard together and a common order is passed for the sake of convenience and brevity.

2. Grounds of appeal raised by the revenue in IT(SS)A No.56/Srt/2024 for AY 2020-21 are as under:

“(1) On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs.6,05,91,000/- made by the AO u/s 69C of the I.T. Act towards unexplained marriage expenses despite the facts that the addition has been made on the basis of incriminating details/document recovered during the search proceedings.

*(2) In addition to the ground No.1 above, on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs.6,05,91,000/- made by the AO u/s 69C of the I.T. Act toward unexplained marriage expenses without appreciating the fact that the assessee has failed to explain the source of marriage expenses during the course of assessment proceedings and appellate proceedings, as noted by the Ld.CIT(A) in **para 7.3** of his order that all other expenses were incurred by the bride side even though the assessee, during the course of the assessment proceedings in his statement has admitted that the amount mentioned in the white note book, Annexure BF-2 are estimation of marriage expenses of his son Shri Apurva Poddar and the assessee has failed to explain the actual expenses incurred for marriage of Shri Apurva.*

(3) On the facts and circumstances of the case and in law the Ld. Tribunal erred in deleting the addition of Rs.2,13,00,000/- made by the AO u/s 69B of the I.T Act on account of unaccounted investment in land despite the facts that the addition has been made on the basis of incriminating details/document recovered during the search proceedings.

(4) In addition to the ground No.3 above, on the facts and in the circumstances of the case and in law the Ld. CIT(A) erred in deleting the addition of Rs.2,13,00,000/- made by the AO u/s 69B of the I. T Act on account of unaccounted investment in land observing that such unsigned draft agreement has no evidentiary value and actual transaction cannot be presumed merely on the basis of such unsigned document without appreciating the fact that the document contains all the details related to the transaction of the land among seller(s) and purchaser(s) and the assessee has totally failed to explain the contents of the document.

(5) On the facts and in the circumstances of the case and in law the Ld. CIT(A) erred in restricting the addition of Rs.3,48,27,683/- to Rs.24,58,397/- made by the AO u/s 69B of the I.T Act towards unaccounted investment in jewellery relying upon the bills provided by the assessee, ignoring the valuation made by the Departmental valuer and granting relief towards gift received by the assessee and his family members without appreciating the facts that the AO has calculated the value of unexplained jewellery on the basis of the WT returns filed by the family members and valid bills provided by the assessee during the course of the assessment proceedings.

(6) Without prejudice and in addition to the ground No.5 above, on the facts and in the circumstances of the case and in law the Ld.CIT(A) erred in allowing the claim of jewellery of Rs.26,01,313/- claimed to be M/s Shakti Enterprises and M/s Diabon LLP rejecting the authenticity of the commission report of the Investigation Wing, Mumbai, in which it was mentioned that the purchases made by the assessee by the assessee from M/s Shakti Enterprises and M/s Diabon LLP are not genuine.

(7) In addition to above grounds, on the facts and in the circumstances of the case and in law, the CIT(A) has granted relief de horse provisions of Section 292C of the assessee.

(8) On the facts and in the circumstances of the case and in law, the Ld. CIT(A)-4, Surat ought to have upheld the order of the Assessing Officer.

(9) It is, therefore, prayed that the order of the Ld.CIT(A) may be set aside and that the AO may be restored to the above extent.

(10) The appellant craves to add, amend, alter, substitute, modify the above ground of appeal, raise any new ground of appeal, if necessary either before or during the course of the hearing of the appeal on the basis of submissions to be made.”

3. Grounds of appeal raised by the assessee in ITA No.547/Srt/2023 for AY 2020-21 are as under:

“1. That on the facts and in the circumstances of the case as well as in law, the ld. CIT(A) has erred in upholding the validity of the assessment order passed u/s 143(3), despite the facts that the assessment order so passed is clearly invalid, bad in law, time barred and non-est. Appellant prays for quashing the assessment order so passed.

2. That on the facts and in the circumstances of the case as well as in law, the ld. CIT(A) has erred in sustaining the addition of Rs.24,58,397/-- u/s 69B of the

Act on account of excessive jewellery found during the course of search & seizure action by disbelieving the purchases from four parties by mentioning about their statements, whereas neither copies of their statements nor any opportunity of their cross-examination were provided to appellant and even after rejecting these genuine purchases from four parties, the jewellery found was not excessive. Thus, the addition sustained by Id.CIT(A) is neither correct nor justified. Appellant prays for deleting the same.

3. Appellant craves leave to add, alter, delete or modify any ground of appeal.”

IT(SS)A No.56/SRT/2024 (AY:20-21)

4. Facts of the case in brief are that assessee filed his return of income for AY 2020-21 declaring total income of Rs.32,07,570/- on 30.03.2021. A search and seizure operation u/s 132 of the Act was carried out in case of the respondent-assessee on 06.02.2020 as part of the search in case of Kuberji group. During the course of search, certain incriminating documents were found and seized. Notice u/s 143(2) was issued on 28.06.2021. Thereafter, notice u/s 142(1) and questionnaire were issued on 24.08.2021, 23.11.2021 and 30.12.2021. In response thereto assessee filed his replies on e-proceedings platform on various dates. There was simultaneous search in case of Shri Vikash K Nangaliya, cousin brother and close associate of the assessee, at his residence in Surat. A white note book containing 5 written pages was seized as per Annexure BF-2. The same contains details of expenses incurred in the marriage of Shri Apurva Poddar, son of the assessee. The total expenses after decoding comes to Rs.6,05,91,000/-. Shri Nangaliya could not explain the source of expenditure. Therefore, Rs.6,04,91,000/- was added on protective

basis u/s 69C in case of Shri Vikash K Nangaliya and the same amount was added on substantive basis in case of the assessee. In addition to above, Rs.2,13,00,000/- was added u/s 69B on account of undisclosed investment in a property based on page Nos. 32 to 34 of Annexure A-4 found and impounded during survey proceedings from the office at 102, Ritz Square, near Indoor Stadium, Authalines, Surat. It was a Bahedhari agreement of property at Block No.97, Gaviyar between Shri Nitinkumar Chandubhai patel and Shri Kedar S Jagirdar and Shri Rajesh B Poddar (assessee). As per the said agreement, without payment of Rs.7,31,00,000/- the land could not be transferred. The assessee disowned the paper but it was not accepted by the AO. As per the actual sale agreement, the consideration was shown at Rs.3,05,00,000/-. Therefore, 50% of the difference amounting to Rs.2,13,00,000/- [$7,31,00,000 - 3,05,00,000$]/2] was added in the hands of the assessee u/s 69B of the Act. The AO also added unexplained jewellery of Rs.3,48,27,683/- u/s 69B of the Act. Aggrieved by the order of AO, assessee filed appeal before CIT(A).

5. The appellant challenged validity of the order passed u/s 143(3) of the Act by stating that the same was time barred u/s 153B of the Act. The CIT(A) dismissed the ground by stating that the search was finally concluded on 31.12.2020 by revocation of the prohibitory order placed at the residential as well as office premises of the appellant. Hence, the order was passed within the time allowable under the Act. The CIT(A), however, deleted the addition of Rs.6,05,91,000/- towards marriage expenses u/s 69C of the Act. He also

deleted the addition of Rs.2,13,00,000/- u/s 69B of the Act on account of undisclosed investment in the property at Block No.97 Gaviyar. Regarding of Rs.3,48,27,683/- u/s 69B on account of unexplained investment on jewellery, the CIT(A) confirmed addition of Rs.24,58,397/- and deleted the remaining amount. Thus, the appeal filed by the assessee was partly.

6. Aggrieved by the order of CIT(A), both revenue and assessee have filed cross-appeal before the Tribunal. First we shall take up appeal of revenue.

7. In ground Nos. 1 and 2, the revenue has contested the deletion of the addition of Rs.6,05,91,000/- made u/s 69C of the Act on account of unexplained expenditure on marriage of son, Shri Apurv Poddar. The AO stated that during search and seizure action u/s 132 of the Act at the residential premises of Shri Vikash K. Nangalia, cousin and business associate of the assessee, a white note book containing 5 written pages were found and seized as Annexure BF-2. On being confronted, Shri Vikash Nangalia stated that this note book contains details of expenses incurred by him on marriage of Shri Apurv Poddar, son of Shri Rajesh Poddar. The AO has tabulated the transactions contained in this note book in Para 6 of the assessment order by decoding the amounts to be in lakh of rupees. During assessment proceedings, it was explained by the assessee that impugned note book contained rough jottings of estimations or planning during some discussion in respect of estimated expenses and planning of different works for the marriage of his son. However, this explanation was not found to be convincing by the AO and

he made this addition u/s 69C of the Act on unsubstantive basis. In the hands of Shri Vikash K. Nangalia, this addition was made on protective basis.

8. Aggrieved with above addition, the assessee filed appeal before the CIT(A), who deleted the addition by holding that, in view of various judicial pronouncements relied by the assessee, the addition made merely on the basis of impugned seized diary cannot be sustained in the absence of any corroborative evidences. It was noted by the CIT(A) that impugned seized diary contains entries with two-digit numbers with very short narration such as 'Dio Mohit', fruit, Anupama, cheque, tkts, etc. It was further noted that in the statement of Shri Vikash Nangalia, the actual amount has been specified only in respect of two entries. For all other entries, there is no clarification about actual amount represented by the figures recorded in this diary. It has also been mentioned by CIT(A) that assessee Shri Rajesh Poddar was not confronted about the content of this diary either during search proceedings or in post search inquiries. His statement was recorded during assessment proceeding of Shri Vikash K. Nangalia, wherein he stated that the figures recorded in the seized diary were mere estimations. As regards to statement of Shri Vikash K. Nangalia recorded during search and seizure action, the CIT(A) noted that said statement was retracted within a week stating that same was given under tremendous mental pressure, anxiety etc. because of illness of his son, presence of old aged parents and forceful tactics adopted by the search party. It is further noted that while answering to question No. 2 of his

statement, about his absence at the time of initiation of search action, Shri Vikash Nangalia answered that his son was admitted to Ankur Hospital two days prior to the search because of sudden illness. The CIT(A), therefore, took the view that affirmation made in the retraction affidavit is verifiable from facts on records and cannot be treated as afterthought. He further observed that the statement alone cannot be the basis for making addition without bringing on record any corroborative evidences. The CIT(A) also noted that as per details and evidences furnished by the assessee to explain the jewellery found during the search and seizure action in case of appellant, total jewellery actually purchased by the assessee and his family members amounted to Rs.3,27,58,634/-, which was duly accounted for. For other expenses on marriage, the assessee explained that the same were incurred by bride side, barring a few small expenses, which were out of the drawings of the assessee and his family members. On the basis of above factual matrix and after considering the judicial pronouncements relied by the assessee, the CIT(A) deleted the addition by holding that said diary does not contain sufficient intelligible information to support the finding of AO without bringing on record corroborative evidence.

9. Aggrieved with deletion of the above additions, the revenue is in appeal before the Tribunal. During the hearing before us, the Ld. CIT-DR vehemently argued that the seized diary (note-book) read with the statement of Shri Vikash K. Nangalia recorded during search and seizure action are sufficient

incriminating material, proving the payments of unexplained expenses towards the marriage of assessee's son. It was further argued that Shri Vikash Naggalia is the cousin brother and a close associate of Shri Rajesh Poddar, and in his statement recorded during search and seizure action, Shri Vikash Naggalia clearly accepted that the impugned diary is in his hand writing and that the transactions written in the same are payments related to marriage of his nephew, Shri Apurv Poddar, son of the assessee. As these payments were made as close associate of the assessee, the addition has rightly been made in the hands of the assessee on substantive basis and in the hands of Shri Vikash Naggalia on protective basis. It was further pointed out that, Shri Vikash Naggalia, in his statement, specifically stated the figure "5.54" written in this diary was Rs.5,54,000/- for purchase of ginni and figure "1.50" was Rs.1,50,000/- for purchase of fruits. It was argued that when these two figures have been accepted to be in lakh rupees, then all the figures jotted in this diary are also in lakh rupees. Thus, the CIT(A) was not correct in observing that actual amounts recorded in this diary had not been specifically stated by him. As regards to retraction of statement by Shri Vikash Naggalia, it was argued that the retraction is clearly an afterthought as no evidence has been brought on record to show that the statement was not voluntary and given under pressure. As regards the explanation of assessee that expenses other than jewellery were incurred by the bride side, the Ld. CIT-DR argued that no evidence of any such custom or incurrence of expenditure has been brought

on record. On the basis of the above arguments, the Ld. CIT-DR requested that the order of the CIT(A) on this issue be set aside and that of the AO be restored.

10. On the other hand, the Ld. AR of the assessee supported the order of the CIT(A) on the impugned issue. He reiterated the same arguments which were made before the AO and the CIT(A). It was argued that impugned note book was a pocket diary and jottings therein were rough jottings of some estimations/work planning, etc. during some casual discussion in respect of marriage of son of assessee. It was argued that from very face of the jottings in the note book, it is evident that these are rough and dumb jottings without any meaningful narrations, dates, signature etc. It was also pointed out that most of the amounts are written in round figures, which shows that these were mere estimations. He further drew attention regarding various inconsistencies in these jottings such as 11.50 (decoded as Rs. 11,50,000/-) for fruit, 10 (decoded as Rs. 10,00,000/-) for cheque to Nishar, whereas no such cheque was ever issued etc. It was also pointed out that diary was not found from the place of assessee. He argued that this diary has no evidentiary value and addition cannot be made merely on the basis of this diary. In support of this contention, the Ld. AR relied on the following decisions: (i) Common Cause vs. Union of India – [2021] 126 taxmann.com 80 (SC); (ii) CIT vs. Maulikkumar K. Shah – [2008] 307 ITR 137 (Gujarat); (iii) Sunil Kumar Sharma vs. DCIT - [2023] 146 taxmann.com 553 (Karnataka); (iv) CIT vs. Sunil Kumar Sharma - [2024] 165

taxmann.com 846 (SC) and (v) DCIT vs. Prarthana Construction P. Ltd. – Tax Appeal No. 79 of 2000 (Guj – HC)

10.1 Relying upon the ratio in the decisions cited supra, the Ld. AR contended that the loose sheets, diaries, note books etc. by themselves have no evidentiary value and such addition cannot be made merely on the basis of jottings on them. With regards to statement of Shri Vikash K. Nangalia, reliance has been placed on his retraction affidavit dated 14.02.2020 placed on page no. 30 to 31 of paper book. In this affidavit, Shri Vikash K. Nangalia has stated since his son was hospitalized at the time of search, he was not present at the time of initiation of search action on 06.02.2020. He returned home on 07.02.2020 and his statement was recorded on the same day, which was concluded in mid-night. It was further mentioned that during entire search proceeding, he was under tremendous mental pressure due to various reason including illness of his son and, therefore, his statement was not given in free mental state. He, therefore, retracted his statement recorded during search and seizure action. The Ld. AR contended that such retracted statement has no evidentiary value and addition cannot be made on the basis of such statement. He further submitted that search and seizure actions were simultaneously carried out at all the premises of assessee and no evidences of any such unexplained expenditure was found from the premises of assessee. Actual expenses incurred on jewellery etc. have been duly accounted for, for which details and evidences have been furnished. He also submitted that the

assessee was never confronted with the impugned diary and statement of Shri Vikash Nangalia during search proceedings nor in the post search inquiries. The statement of assessee was recorded during the search assessment proceedings of Shri Vikash K. Nangalia, in which the assessee clearly stated that the jottings in impugned diary appear to be rough jottings of some estimations/work planning and are not in respect of actual payments.

11. We have heard both parties and perused the materials available on record. We have also deliberated on the decisions relied upon by the parties. The basis for making this addition is the notebook (diary) found as annexure BF-2 from residence of Shri Vikash K. Nangalia and his statement recorded during search and seizure operation. It is also found that the search and seizure actions were carried out at the residence and business premises of assessee on the same day. But, no evidences of any such unaccounted expenses were found from the premises of the assessee. Further, no other evidence such as bills, vouchers, receipts etc. were found, at the premises of Shri Vikash K. Nangalia, to indicate actual payments of the amounts recorded in the note book. Thus, there were no supporting evidences either from the premises of Shri Vikash K. Nangalia or the appellant. The impugned note book, also does not contain any entry regarding the source of such expenses. Hence, it cannot be concluded with any certainty that the entries recorded in the seized diary are of actual payment. Various discrepancies pointed out by CIT(A)

and the Ld. AR also indicate that this note book does not contain the record of actual transactions.

11.1 As regards to statement of Shri Vikash Nangalia, we note that his statement was retracted within a short time. He has been able to prove that his son was hospitalized at the time of search and seizure action. We also note that both Shri Vikash K. Nangalia and the assessee have been contending that the jottings in the impugned note book are rough jottings of estimations and work planning and are not the entries for actual payments. There has been no corroborative findings, such as copies of bills, receipts, vouchers etc., supporting the view of the AO. Therefore, we agree with the view of the CIT(A) that the retracted statement of Shri Vikash K Nangalia is not sufficient for holding that entries recorded in the seized diary are in respect actual payments. We also find that most of the entries recorded in this note book are in respect of jewellery items. It has been noted by the CIT(A) that actual purchases of jewellery by the assessee and his family members during the year are of Rs.3,27,58,634/-, which have been duly accounted for and for which sufficient evidences were furnished. No defect has been pointed out in this regard by the revenue. Thus, explanation of assessee that jottings in the seized note book were mere rough estimations and that actual expenses incurred have been duly accounted for cannot be disregarded.

11.2 The Id. AR has relied on various decision in support of the contention that the seized material in the form of a rough note book found from the third-

party office is not a conclusive evidence, namely, (i) Common Cause (supra), (ii) Sunil Kumar Sharma (supra), (iii) Maulikkumar K. Shah (supra); (iv) Prarthana Construction P. Ltd. (supra); and (v) Smt. Rashmi Rajiv Mehta (supra). The Hon'ble Supreme Court in case of Common Cause (supra) held that loose sheets of papers are irrelevant as evidence with respect to the transaction mentioned therein. In the said case, raids were conducted on two business groups and incriminating materials in form of random sheets and loose papers, computer prints, hard disk, pen-drive etc. were found. Evidence of highly incriminating money transactions were also found. The Hon'ble Supreme Court held that these documents had no evidentiary value. In case of Sunil Kumar Sharma (supra), the Hon'ble Karnataka High Court held that loose sheets of paper/diaries found during the search, not shown to form part of books of account regularly maintained by assessee or his business entities, did not constitute material evidence and thus, notice u/s 153C of the Act was void. The Hon'ble Supreme Court dismissed the SLP against the order of the Hon'ble High Court. The Hon'ble Gujarat High Court in case of Maulikkumar K. Shah (supra) held that mere entries in seized material are not sufficient to prove that assessee has indulged in such a transaction. The Hon'ble Bombay High Court in case of CIT vs. Lavanya Lands Pvt. Ltd., 397 ITR 246 (Bom.) held that where seized documents were not in name of the assessee, no action could be taken in case of assessee u/s 153C of the Act and further, the entire decision being based on huge amounts revealed from seized documents not being

supported by actual cash passing hands, addition u/s 69C of the Act was not sustainable. The Hon'ble Supreme Court in case of PCIT vs. Krutika Land Pvt. Ltd., 103 taxmann.com 9 (SC) dismissed SLP against Hon'ble High Court ruling that where seized documents were not in the name of the assessee, no action could be undertaken in case of assessee u/s 153C of the Act and further entire decision being based on huge amounts revealed from seized documents not being supported by actual cash passing hands, addition was not sustainable. The Hon'ble Gujarat High Court in case of CIT vs. M. P. Scrap Trader, 372 ITR 507 (Guj.) held that where the AO, while making addition in the hands of the assessee-firm as well as its partners, solely relied upon statement of partner recorded at the time of survey, which was subsequently retracted, additions made by the AO were to be deleted. In view of these authoritative precedents and after considering the facts as discussed above, we are of the considered view that there is no infirmity in the order of CIT(A), which we confirm. Accordingly, ground Nos. 1 and 2 of the appeal of revenue are dismissed.

12. Ground Nos. 3 and 4 pertain to the addition of Rs.2,13,00,000/- u/s 69B of the Act on account of unaccounted investment in land. The revenue has contested the deletion made by the CIT(A) of the addition of Rs.2,13,00,000/- u/s 69B of the Act on account of unaccounted investment in the land. It was mentioned in the assessment order that a document of the land was found and impounded as page Nos. 30 to 34 of Annexure A-4 from the office premises of the assessee at 102, Ritz square, Nr. Indoor Stadium, Athwalines,

Surat. Copy of this document is pasted in Para '7' of the assessment order. This is an unsigned document in Gujarati language on stamp paper of Rs. 100 titled as '*Bahendari no lekh*' meaning 'Letter of Undertaking' dated 17.06.2019. It has been noted by the AO that as per this document, the land bearing Block No. 97, Gaviyar, has been purchased by Shri Kedar S. Jagirdar and the assessee through Shri Nitinkumar Chandubhai Patel from Smt. Parulben D/o Nathubhai Bhagubhai Patel and others for a consideration of Rs. 3,05,00,000/- vide Registration No. 5219 dated 30.03.2019 and in lieu of this deal, the assessee and Shri Kedar Jagirdar were to pay Rs. 7,31,00,000/- to Shri Nitinkumar Chandubhai Patel as profit, brokerage, for which this letter of undertaking was prepared. Schedule of payment mentioned in this document is Rs.2.50 Cr. up to 31.07.2019, Rs.2.50 Cr. up to 31.08.2019 and balance Rs.2.31 Cr. up to 30.09.2019, failing which interest @ 2% per month was to be paid and the purchasers cannot transfer the subject land. The AO also noted that the said land has been purchased by the assessee and Shri Kedar Jagirdar from Smt. Parulben Patel and others, therefore, facts written in this letter of undertaking are true and relevant to the transaction of purchase of land. Before the AO, the assessee contended that this document is a mere draft copy not signed by any party, that this draft has been prepared and left at his office by some outside party of which appellant was totally unaware and that no transaction was done with or through said Shri Nitinkumar Chandubahi Patel and that no amount was ever paid to him. However, these contentions of assessee were

not accepted by the AO and he concluded that the subject land was purchased for Rs.7,31,00,000/- as against the registered amount of Rs.3,05,00,000/-. The difference of Rs.4,26,00,000/- was the on-money paid by the assessee and Shri Kedar Jagirdar and accordingly 50% of the on-money *i.e.*, Rs.2,13,00,000/- was added as unexplained investment u/s 69B of the Act in the hands of assessee.

13. Aggrieved with above addition, the assessee filed appeal before the CIT(A), who deleted the addition by holding that there was no valid and lawful basis for making this addition. The assessee submitted before him that the subject land was purchased by the assessee and four other co-purchasers (total five purchasers) from the actual owner of the land, namely, Smt. Parulben Patel D/o Shri Nathubhai Patel and wife of Shri Suresh Chandra Patel for the consideration of Rs.3,05,00,000/- as per registered sale deed dated 29.03.2019 and that no on-money was paid to any one for purchase of the land. It was further submitted that Shri Nitinkumar Chandubhai Patel had no connection at all with the land so purchased. He was neither the broker nor had he any role in purchase of this land, making him an irrelevant person. There was no question of making any payment to him. It was also submitted that impugned draft letter of undertaking was left by him or his man at the office of assessee in the absence of assessee. Such unsigned draft undertaking has no evidentiary value. In the absence of evidence of any payment to him, addition made solely on the basis of this draft unsigned document is clearly unjustified.

13.1 The CIT(A), after considering these argument of assessee, agreed that such draft unsigned agreement has no evidentiary value and the transaction (payment) cannot be presumed merely on the basis of such unsigned document. He also noted that the AO has not mentioned about any other material found during search/ survey proceedings which indicates any such payments by the assessee and its co-owners. Moreover, there was no material on record which indicates that Shri Nitinkumar C. Patel had any interest in said land justifying such huge amount of payments as profit or brokerage. He further noted that the subject land was already purchased by the assessee and co-owners on 29.03.2019, whereas the said draft undertaking was prepared almost after 3 months on 17.06.2019. The amount demanded in it as brokerage and profit is more than double of actual consideration in the registered sale deed. The CIT(A) further observed that this land was purchased by five co-owners, whereas the subject undertaking contains name of only two co-purchasers. This fact also raises doubt on evidentiary value of said document. Furthermore, there was no material or circumstantial evidence suggesting any such payment at all. Accordingly, the CIT(A) concluded that the said unsigned draft undertaking is neither reliable nor sufficient for concluding any such actual payments of on-money and, consequently, he deleted the addition made by the AO.

14. Before us, the Ld. CIT-DR submitted that the said 'Bahendari no Lekh' (letter of undertaking) was found from the office premises of the assessee and,

therefore, the assessee cannot simply disown the same merely because it was unsigned. He is further argued that the very fact that the details of land purchased by assessee and co-owners such as consideration amount as per sale deed, seller and date of registered sale deed etc. mentioned in this undertaking are matching with the details of purchase of land by assessee and co-owners proves the correctness of this document in connection with the purchase of land by the assessee and co-owners. He also drew our attention to the fact that even the payment schedule of three instalments is also mentioned in this undertaking, failing which interest @ 2% per month was also agreed to be paid. It was thus emphasized that payment of on-money is very much evident from impugned letter of undertaking and the CIT(A) has erred in observing that no material or circumstantial evidence of actual payment of on money was found. Accordingly, he requested for setting aside the order of the CIT(A) and for restoring the addition made by the AO.

15. On the other hand, the Ld. AR of the appellant supported the order of the CIT(A). He submitted that the unsigned draft letter of undertaking does not have any evidentiary value and is not sufficient for concluding that any such on-money was in fact paid to Shri Nitinkumar C. Patel. In support of this contention, he relied on the decision of Hon'ble jurisdictional High Court in the case of Chintan Jadavbhai Patel vs. ITO, [2017] 79 taxmann.com 302 and CIT vs. Dhirajlal Dularbhai Patel (HUF), Tax appeal No. 579 of 2009. He also pointed out that the said land was purchased by the assessee and four other co-

purchasers. However, the draft undertaking was made only in the name of two co-purchasers *i.e.* assessee and Shri Kedar S. Jagirdar. This shows that the person who got this draft undertaking prepared was not even aware of true facts. He also contended that no evidence of actual payments have been found during search or survey actions. There was no material evidencing of actual payments of any such amount of brokerage/ profit. It was submitted that Shri Nitinkumar C. Patel is totally irrelevant person having nothing to do with the subject land. This land was not purchased through him. Land was already purchased in March 2019, *whereas* impugned draft undertaking is dated 17.06.2019 after 3 months. The Ld. AR also contended that onus is on the AO to prove conclusively that any such unaccounted investment was in fact made and then the onus shifts on the assessee to prove the source of the same. This onus was not at all discharged and there has been no material or finding for concluding that the unaccounted payments were actually made by the assessee as per the draft document relied upon by the AO.

16. We have heard rival submissions of both parties and perused the materials available on record. The basis for making this addition is the unsigned document titled as 'Bahendari no Lekh' (letter of Undertaking) found and impounded during Survey action u/s 133A of the Act at the office premises of the assessee. It is true that this document was found from office of assessee, but the assessee has explained that some third person got this document drafted and left the same at his office during his absence. The AO

has not made any inquiries with the seller of the land or the other co-owners mentioned in the document on this time. Further, there is no evidence indicating that the amount mentioned in this unsigned document was in fact paid. We, therefore, agree with the finding of the CIT(A) that merely on the basis of the unsigned draft agreement, actual payments of the amounts mentioned therein cannot be established.

17. Further, the Ld. AR has all through has emphasized purchase of land was not made with or through Shri Nitinkumar C. Patel and no payment was made to him. He had no interest at all in the subject land and there was no reason for making any payment to him. These contentions of assessee have not been rebutted by making inquiries with the seller of land and the impugned broker Shri Nitinkumar C. Patel. We also find that the subject land was purchased in March-2019; *whereas* the impugned unsigned undertaking is dated 17.06.2019 *i.e.*, of three months after the date of actual purchase why would someone pay brokerage of twice the value of the property after 3 months from the sale. Normally, brokerage or profit of mediator is some percentage of the sale amount and can never be more than double the sale consideration. Considering all these facts, we are inclined to agree with the finding of the CIT(A) that in the absence of any valid or corroborative evidence of any actual payment by the assessee, the addition made u/s 69B of the Act cannot be upheld. These grounds of appeal of Revenue are, therefore dismissed.

18. Ground Nos. 5 and 6 of revenue's appeal and ground No. 2 of assessee's appeal are related and pertain to the addition of Rs.3,48,27,683/- on account of unaccounted investment in jewellery. In these grounds of appeal, the revenue has contested the decision of the CIT(A) in restricting the addition made by the AO of Rs.3,48,27,683/- on account of unexplained jewellery found during search and seizure actions to only Rs.24,58,397/- by the CIT(A). On other hand, the assessee has challenged even the addition of Rs.24,58,397/-. As common issue is involved in these grounds of cross appeals, same are considered and decided together.

18.1 The AO has stated that the total value of the gold and diamond jewellery and silver articles found during search and seizure actions at the residence and lockers of the assessee and his family members was at Rs.9,59,31,018/-. After considering the value of the jewellery explained by the assessee by furnishing wealth-tax returns, purchase bills and other evidences of six family members, the AO has worked out the unexplained jewellery at Rs.3,48,27,683/-, and added the same to the total income of assessee. In his working, the AO has rejected the purchase bills of six parties amounting to Rs.50,59,710/- from whom purchases have been claimed before the date of search but cheque payments have been made after the date of search. Out of above, total purchases from four parties of Surat was Rs.24,58,397/- and that of two parties in Mumbai was Rs.26,01,313/-. The AO mentioned that during survey actions by the Investigation Wing, Surat on the four jewellers of Surat,

they have admitted that they have merely issued the bills to the assessee and his family members without actual sales of jewellery. In respect of two jewellers of Mumbai, it has been mentioned in the commission report u/s 131(1)(d) of the Act of the Investigation Wing, Mumbai, that the purchases from these two parties are not genuine. For these reasons, purchases from 6 parties have not been accepted by the AO. Moreover, contention of the assessee that the quantity (weight) of jewellery found during search and seizure actions is tallying with and is not more than the weight of jewellery explained as per the evidences furnished was also not accepted by the AO. Contention of the assessee that difference in value of jewellery is because of high value adopted by the registered valuer as against the actual purchase cost at the time of purchase was also not accepted by the AO. He, therefore, added the difference in the assessment order.

19. Before the CIT(A), the assessee furnished the evidences such as copies wealth-tax returns of family members, purchase bills and gift deeds for the jewellery received by the son and daughter-in-law of assessee during of their marriage such as grand-father, grand-mother etc. along with evidences of their sources. It was contended that all these evidences were furnished to the AO as well. A reconciliation chart of quantity of jewellery found during search actions quantity of jewellery explained from above evidences was furnished to contend that the quantity jewellery found during search actions is not more than the quantity of jewellery so explained. It was contended that no defect

has been pointed out by the AO in above reconciliation in quantity terms. It was also contended that even as per CBDT Instruction No. 1916, the jewellery found at the time of search has to be reconciled in quantitative term and not in value. The assessee also furnished detailed chart pointing out the mistakes in reconciliation in value terms by the AO and submitted that on rectification of these errors, there is no difference in value terms. After considering the details, evidences and explanations furnished by the assessee, the CIT(A) found that correct value of jewellery found works out at Rs.7,65,53,481/- as against Rs.9,59,31,018/- valued at the time of search and seizure action and adopted by the AO. Similarly, the CIT(A) observed that correct value of jewellery works out at Rs.7,73,54,278/-. The CIT(A) has produced detailed reconciliation chart in Para 9.4 of his order to reach at above finding. Based on same, it was held that after rectifying the errors of valuation and the estimation pointed out by the assessee, the value of jewellery found is broadly tallying with the value as per explanation of assessee. In Para 9.5 of his order, the CIT(A) has also given a chart of quantitative reconciliation and has noted that amounting of jewellery found is not more than the jewellery explained. After all these reconciliations, the CIT(A) concluded that the assessee has reasonably explained the jewellery found from his premises. However, he did not accept the claim of purchases from four parties of Surat for the reason that these parties have admitted that they had only issued bills without actual sales. In respect of two jewellers of Mumbai, the CIT(A) observed that no such report of Investigation Wing was

available in assessment record and there is no communication issued by the AO during the assessment proceedings. Accordingly, the CIT(A) partly allowed the appeal of assessee and restricted the addition to Rs.24,58,397/- i.e., purchase bills of four parties of Surat and deleted the remaining addition.

20. Aggrieved by the order of CIT(A), the revenue is in appeal against the restricting of the addition to Rs.24,58,397/- and the assessee is in appeal against the addition sustained by the CIT(A). During hearing before us, the Ld. CIT-DR argued that valuation of jewellery was done by the registered valuer, who is expert in this field and thus, valuation done by him cannot be challenged. It was also argued that during search and seizure action, the assessee claimed that jewellery of six family members of assessee were kept at his residence and lockers but during assessment proceeding, he has also claimed that jewellery of his mother and father (total eight family members) is found from his residence and lockers. It was also argued that in diamonds jewellery, due to vast difference in value depending on size and grade, the reconciliation in value terms is more logical than the reconciliation in quantity terms. He also pointed out that the assessee could not explain the difference at the time of search and seizure proceedings and therefore, unexplained jewellery was seized. Before us, Ld. CIT-DR, however, could not point out any specific defects or mistakes in the reconciliations charts in value as well as in quantity terms as stated in Para 9.4 and 9.5 of the order of the CIT(A). In respect of purchases from two parties of Mumbai, the Ld. CIT-DR argued that

commission u/s 131(1)(d) of the Act was sent to the Investigation Wing, Mumbai and it was reported in the commission report that purchases from these two parties were not genuine. However, copy of such commission report was not produced before us nor the same was found in assessment record by the CIT(A). In respect of purchases from four parties of Surat, it was vehemently argued that these purchases are clearly bogus as has been admitted by these parties during survey actions on them.

21. On the other hand, the Ld. AR submitted that the assessee has submitted the reconciliations was in respect of only six family members and not eight family members. By drawing attention to Table 'B' in Para 9.5 of the order of the CIT(A), he submitted that the CIT(A) has considered the evidences in respect of six family members only and not 8 family members. He drew our attention to the evidences placed in the paper book such as last wealth-tax returns of the family members, purchase bills after the said gifts deeds of jewellery received by the son and daughter-in-law of assessee on the occasion of their marriage and evidences of sources of the donors. He also invited our attention to Para 9.2 to 9.5 of the order of the CIT(A) containing reconciliation of jewellery found and explained both, in value and quantity terms. It was also pointed out that the reconciliation in value terms involve element of estimation, whereas reconciliation in quantity terms is more scientific. For example, he pointed out that the AO has estimated the appreciation in value of diamonds by only 10.5% in four years from 31.03.2015 to 31.03.2019,

whereas actual appreciation in rupee terms is at least 43%. He also argued that merely because the value of an item purchased by the assessee few years back increased and valued by the valuer is at much higher amount, such valuation difference cannot be held to be unexplained investment. Specific cases of such difference in valuation vis-à-vis actual purchase cost paid by assessee have been pointed out and considered by the CIT(A) in Para 9.2 of appeal order. The Ld. AR also argued that the CBDT Instruction No. 1916 also contemplates the reconciliation of jewellery in quantity terms and not in value terms. As regards to arguments of Ld. CIT-DR that the value of diamonds sharply varies depending on sizes, he argued that the reconciliation in quantity of diamonds has been done by classifying in three broad groups of valuations i.e. 'normal diamonds of small sizes', 'diamonds of size 1 to 5 cts.', and 'more than 5 cts'. This classification takes care of size-based price variations. It was contended that quantity tally as per these broad classification as produced in Para 9.5 of the order of CIT (A) prove that the jewellery found at the time of search and seizure actions is not more than the disclosed and accounted for jewellery. The Ld. AR also placed reliance on reconciliation in value terms as given in Para 9.4 of the order of CIT(A). In respect of purchases from four parties of Surat, for which addition of Rs.24,58,397/- has been sustained by the CIT(A), the Ld. AR argued that purchases from all these four parties are actual and genuine. It was pointed out that main amount charged in these bills are towards making and handling charged, for which there was no logic for obtaining bogus bills. It

was submitted that the payments for these bills were made through banking channel and no part of the same was received back in cash. It was further argued that statements given by these parties as mentioned by the AO are not correct and appears to have been given under pressure. These statements were not confronted with assessee during assessment proceeding. Additionally, it was argued that even if these bills of four parties are excluded, then also the jewellery found during search operation is not more than jewellery explained in quantity terms. In support of this, the he submitted a chart containing details from these four parties showing that total quantity purchased from these four parties is 303.177 gms. of gold and 15.38 cts. of diamonds. It is contended that even after excluding these purchases, the quantity of jewellery found is not more than the quantity of jewellery accounted for. It was, thus, prayed that addition sustained of Rs.24,58,397/- is also not justified and should be deleted.

22. We have heard rival submission of both parties and perused the materials available on record. We notice that the AO has made the addition by comparing the valuation of jewellery by the registered valuer as per the prices prevailing on the dates of search operation with the estimated book value of jewellery on these dates as per explanation and evidence furnished by the assessee. In this working of explained jewellery, the AO has estimated the value of diamonds by presuming the inflation of 10.5% or 10% between the period of 4 years i.e., AYs 2016-17 to 2020-21. In our view, the difference

worked out on the basis of estimation of value cannot be considered as unexplained investment. We agree that prices of the jewellery vary with the passage of time and such price appreciation of duly disclosed jewellery cannot be added as unexplained investment. We are, therefore, of the considered opinion that reconciliation in quantity terms is more logical and accurate than reconciliation on basis of monetary value. The assessee submitted the reconciliation of jewellery found vis-à-vis jewellery disclosed and acquired in quantity terms before the AO as well as CIT(A). No defect or deficiency was been pointed out in the same by the AO except for rejecting the purchases from six parties to whom payments were made after the date of search. This quantitative reconciliation mentioned in Para 9.5 of the order of CIT (A), is as under:

	Gold (Gms.)	Diamonds (Cts.)	Solitaire Diamond (1 -5 cts.)	Solitaire Diamond (> 5 cts.)	Silver (Kgs.)
Jewellery Found during Search	8142.462	708.640	6.300	18.730	34.945
Jewellery Explained by assessee	8322.945	843.650	7.770	18.730	36.538

Before us, the Ld. CIT-DR has not pointed out any discrepancy in above reconciliation in quantity terms, except for contending that purchases from six parties are not genuine. We, therefore, find that the quantity of jewellery found during search proceeding is not more than the quantity of jewellery explained by the assessee.

22.1 We also find that the CIT(A) has made detailed analysis and reconciliation in Para 9.2 to 9.4 of his order discussing the reasons of difference in value terms as worked out by the AO. From this analysis, it is found that main reason for difference is because of difference in actual cost of some items of jewellery purchased by the assessee as recorded in his books of account and valuation done at the time of search operation. Such difference is mainly on account of time gap between actual purchase and date of search and also because of difference in estimation of the value of the jewellery. In para-4 of his order, the CIT(A) stated that after consideration of all these factors and computational errors, jewellery found is not more than jewellery explained in value terms. Before us, Id. CIT-DR has not been able to point out any defect or error in this analysis and reconciliation. The CIT(A) has considered the evidences such as wealth-tax returns, purchase bills, bank statements and gifts deeds etc. furnished by the assessee in support of above reconciliations. Considering all these facts and evidences, we do not find any infirmity in the conclusion arrived at by the CIT(A) that the assessee has reasonably explained the jewellery found from his premises as duly accounted for and disclosed in the hands of assessee and his family members.

22.2 In respect of purchase bills of two Mumbai based jewellers, namely, M/s. Diabon LLP and M/s. Shakti Enterprises, amounting to Rs. 26,03,313/-, the CIT(A) observed that the commission report of Investigation Wing, Mumbai was not found in the assessment record nor the same was confronted with the

assessee during the assessment proceedings. No such report of Investigation Wing was furnished before us. On other hand, the Ld. AR of assessee stated that the purchase bills of both these parties are on page Nos. 68, 69 and 104 and that purchases from both these parties are genuine and duly paid through banking channel. Both the parties have mentioned their PAN and GST registration numbers on their sales invoices. They have also charged GST from the assessee in these bills. In the absence of any adverse material on record, we find no reason to disbelieve these purchases.

22.3 As regards the purchases from four jewellers of Surat, namely, M/s. Charu Jewels, M/s. Rajeev Exports, M/s. Jai Ashapuri and M/s. AB Fine Jewellery amounting to Rs. 24,58,397/- , the CIT(A) has sustained the addition due to the reason that all these jewellers have admitted in their statements that they had merely issued bills without actual sales. Before us, the Ld. AR has contended that above statements were never confronted with assessee. It was also submitted that even after excluding these bills, the quantity of jewellery found is not exceeding the jewellery explained. We are, however, not convinced with the reply of the Ld. AR. It was the appellant who had submitted before the AO that he had purchased jewellery from 4 parties at Surat. They were Charu Jewels, Virat Bipinchandra Zaveri, Rajiv Exports and Anupama Sumit Bothra. A survey u/s 133A was conducted in these four cases on 17.12.2020. In course of survey, all the four jewellers submitted that they had not sold any jewellery and the payments made by the appellant and his family

members were returned in cash. It is, therefore, clear that the appellant booked bogus expenses in his books of account. In view of the above, the explanation of the appellant cannot be accepted and the finding of the CIT(A) to sustain addition of Rs.24,58,937/- is upheld. Accordingly, the grounds of revenue as well as appellant are dismissed.

ITA No. 547/SRT/2024

23. First ground of assessee's appeal is against the validity of the assessment order. The Ld. AR contended that the search and seizure action in the case of assessee was effectively concluded on 09.02.2020 and, therefore, the assessment order passed by the A.O. on 29.03.2022 is time barred as per read with provisions of TOLA, as per the 3rd proviso of Section 153B(1) of the Act which last date for passing the assessment order was 30.09.2021. The emphasis by the Ld. AR is that there were no valid reasons for making P.O. on the wooden cup-board in the residence of assessee, which P.O was revoked on 31.12.2020 by seizing two items of jewellery. In respect of search and seizure actions on the bank lockers of assessee and his family members in the month of December, 2020, it has been contended that those were subsequent and separate search actions, which cannot be considered as conclusion of search and seizure action initiated on 06.02.2020. In addition to above, it was also contended that the assessment order is also invalid as the same has been issued without mention of DIN and is, therefore, contrary to the CBDT Instruction No.19 of 2019 dated 14.08.2019. The CIT(A) did not find these

arguments of the assessee to be valid and convincing and, therefore, dismissed this ground of assessee's appeal.

24. Before us, Id. A.R. of the assessee repeated same arguments as were made before the CIT(A) and reproduced in para 6.1 of order of CIT(A).

25. On other hand, the Id. CIT-DR. submitted that making P.O. was based on reasonable cause as it was not practicable to seize voluminous items of silver utensils and articles at the time of temporary conclusion of search proceeding in mid-night of 09.02.2020 at 01:40 AM. It was also submitted that because of outbreak of pandemic of COVID- 19, the P.O. could not be revoked in statutory time limit of 60 days, which got extended up to 31.03.2021 by TOLA. Therefore, revocation of P.O. on 31.12.2020 was well within the time limit as extended by TOLA. It was also pointed out that seizure of jewellery was done on 31.12.2020 and, therefore, the search and seizure action was finally concluded on 31.12.2020, which is the date of last Panchnama. It was also contended that the search and seizure actions on the lockers of the assessee and his family members in the month of December -2020 were also part of same search and seizure action in case of the assessee initiated on 06.02.2020. Accordingly, the time barring date for passing the assessment order works out to be 31.03.2022 as per 3rd proviso of Section 153B of the Act and the assessment order passed on 29.03.2022 was well within this time limit. As regards to generating of DIN, the Ld. CIT-DR submitted that DIN was generated

and mentioned in the demand notice, which is part of the assessment order.

Hence, this contention of the assessee is also not valid.

26. We have heard both the parties and perused the materials available on record. We find that the CIT(A) has dealt with this issue in para 6 to 6.2 of the assessment order and found the contentions of assessee to be devoid of any merit. We also find that as per Panchnama dated 09.02.2020 at the residence of assessee, the search was commenced on 06.02.2020 and was concluded temporarily in mid-night of 09.02.2020 at 01:40 AM. We also notice that voluminous silver articles (153 nos.) weighing about 35 kgs. were found at the residence of assessee. Moreover, two items of jewellery were seized on 31.12.2020. Therefore, argument of Id. CIT-DR is acceptable that it was not practicable to seize these voluminous items of silver articles and carry them in the mid-night. Considering the outbreak of COVID-19 shortly after this, the revocation of the P.O. and seizure made on 31.12.2020 was also within the time as extended by TOLA. Therefore, we agree with the CIT(A) that last date for conclusion of search was 31.12.2020 and not 09.02.2020 as contended by the assessee. The operation of locker of the assessee was not an independent search and seizure action u/s 132 of the Act but it was continuation of the same search and seizure action in case of the assessee initiated on 06.02.2020. The words used in the Act is also clear and unambiguous. The limitation period for assessment is determined from the revocation date of the “last of the authorizations” as per Section 153B, which in the instant case was 31.12.2020.

Hence, the plea of the Ld. AR that the order was time barred is not factually correct and is also not as per law and is liable to be rejected. In respect of absence of DIN in the assessment order, CIT(A) has categorically recorded a finding that on verification of demand notice available in assessment record, it was found that the DIN was generated and mentioned on the demand notice, which is part of the assessment order. No factual inaccuracy has been pointed out by Id. A.R. in this finding of the CIT(A). We, therefore, find no reason to interfere with findings of CIT(A) on this issue, which we confirm. Consequently, this ground of assessee is dismissed.

27. We have already decided the other ground together with grounds of the revenue in respect of the addition made on account of unexplained jewellery. The addition of Rs.24,58,397/- sustained by the CIT(A) has been upheld. Accordingly, the ground of the appellant is dismissed.

28. In the result, assessee's appeal is dismissed.

29. In combine result, both appeals of revenue and assessee are dismissed.

Order pronounced in accordance with Rule 34 of ITAT Rules, 1963
on 31/10/2025 in the open court.

Sd/-
(DINESH MOHAN SINHA)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/ ACCOUNTANT MEMBER

सूरत /Surat

दिनांक/ Date: 31/10/2025

Dkp Outsourcing Sr.P.S*

आदेश की प्रतिलिपि अद्योषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त (अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order/आदेश से,

// True Copy //

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत